

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**SUPPLEMENTAL DECLARATION AND DISCLOSURE STATEMENT OF KNUTE J.
SALHUS SUPPLEMENTING THE NOVEMBER 9, 2005 DECLARATION OF
CHARLES DAVIDOW IN SUPPORT OF ORDER AUTHORIZING
EMPLOYMENT AND RETENTION OF WILMER CUTLER
PICKERING HALE AND DORR LLP AS SPECIAL COUNSEL**

I, Knute J. Salhus, Esquire, declare under penalty of perjury as follows:

1. I am a partner in the law firm of Wilmer Cutler Pickering Hale and Dorr LLP
("WCPHD"), which maintains offices in New York, New York, among other places. The name,
address, and telephone number for WCPHD are as follows:

Wilmer Cutler Pickering Hale and Dorr LLP
399 Park Avenue
New York, New York 10022
Telephone: (212) 230-8800
Facsimile: (212) 230-8888

2. I am a member in good standing of the bar of the State of New York.

3. I submit this Declaration, pursuant to Rule 2014 of the Federal Rule Bankruptcy
Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Bankruptcy Rules for this
Court (the "Local Rules"), in connection with the application of Delphi Corporation ("Delphi" or
the "Company") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession
in the above-captioned cases (collectively, the "Debtors"), for an order, pursuant to sections
327(e) and 1107(a)(1) of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy
Code"), authorizing the retention and employment of WCPHD as special counsel to Delphi in

connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters, nunc pro tunc to November 1, 2006 (the "Application").¹ This Declaration shall also constitute WCPHD's disclosure of compensation required by Bankruptcy Rule 2016(b), Local Rule 2016-1, and section 329 of the Bankruptcy Code.

4. I am authorized to make this Declaration on WCPHD's behalf and, unless otherwise stated, I have personal knowledge of the facts set forth herein. Certain disclosures herein relate to matters within the knowledge of other attorneys at WCPHD and are based on information provided by them.

WCPHD's Retention and Representation

5. Since 2004, as previously disclosed by the Company, the Securities and Exchange Commission (the "SEC") and other authorities have been investigating Delphi's accounting and adequacy of disclosures for a number of transactions (the "SEC Investigation"). The Audit Committee undertook to examine the circumstances giving rise to the SEC Investigation and to take appropriate actions with respect thereto, including disciplinary actions and communicating with the SEC and other authorities. The Company retained WCPHD to represent the Audit Committee for these purposes under the terms of the engagement letter dated August 24, 2004 (the "Original Engagement Letter," attached hereto as Exhibit 1). On November 9, 2005, the Debtors submitted a Retention Application for authorization to employ and retain WCPHD as special regulatory counsel for the Audit Committee. The Court entered an order granting that Application on December 2, 2005. On October 30, 2006, the SEC commenced and

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

simultaneously settled with the Company a lawsuit alleging violations of federal securities laws.

WCPHD continues to serve as special regulatory counsel for the Audit Committee.

6. The Declaration and Disclosure Statement of Charles Davidow was filed in support of the November 9, 2005 Retention Application (“Davidow Declaration”), and included disclosure of WCPHD’s relationships with certain interested parties in this bankruptcy. The present Declaration is intended to supplement the disclosures in the Davidow Declaration.

7. The Company has retained WCPHD to provide Delphi with legal advice in connection with the preparation and filing of Delphi’s annual report, executive compensation, and related disclosure matters under the terms of an engagement letter dated November 1, 2006 (the “Supplemental Engagement Letter,” attached hereto as Exhibit 2).

8. WCPHD is a full-service, international law firm of over 1,100 attorneys with offices in Washington, DC, New York, New York, and 11 other locations worldwide. WCPHD provides legal services in many practice areas, including corporate, securities, trial and appellate litigation, regulatory, intellectual property, tax, employee benefits, and international trade. I understand that Delphi selected WCPHD as its counsel with respect to Delphi’s annual report, executive compensation, and related disclosure matters because of the firm’s reputation and extensive experience, knowledge, and national reputation and recognized expertise in the field of securities law. In connection therewith, WCPHD has become familiar with the factual and legal issues relevant to the matters described in the Supplemental Engagement Letter.

9. In light of certain existing client representations on unrelated matters, the engagement of Skadden, Arps, Slate, Meagher, & Flom LLP (“Skadden”) as bankruptcy counsel, the engagement of Shearman & Sterling LLP (“Shearman”) as special counsel, the engagement of O’Melveny & Myers LLP (“O’Melveny”) as special labor counsel, and the engagement of Groom Law Group Chartered (“Groom”) as special employee benefits counsel (all, as addressed

below), WCPHD will not be responsible for or undertake any representation with respect to (a) advising the Debtors concerning specific contracts and claims of certain of WCPHD's existing clients nor (b) reviewing, interpreting, or commenting on the specific contracts and claims of certain of WCPHD's existing clients. These existing client relationships, and the scope of the carve-out from WCPHD's retention, are discussed more fully below.

10. I understand that the Debtors may request that WCPHD undertake specific matters beyond the limited scope of the responsibilities set forth above. Should WCPHD agree in its discretion to undertake any such matter, it is WCPHD's understanding that the Debtors shall seek further order of this Court.

11. WCPHD is making efforts, together with the Debtors' bankruptcy counsel, Skadden, special counsel, Shearman, special labor counsel, O'Melveny, and special employee benefits counsel, Groom, to ensure that there is no duplication of effort or work between Skadden, Shearman, O'Melveny, Groom, and WCPHD, and will continue to do so. It is WCPHD's intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. WCPHD believes that its lawyers and Skadden, Shearman, O'Melveny, and Groom have to date delineated clearly, and will continue to delineate clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

WCPHD's Disclosure Procedures

12. Skadden forwarded WCPHD a list of the principal parties-in-interest in these chapter 11 cases, including the Debtors and Delphi's domestic and foreign subsidiaries, and its directors, officers, and key executives, lenders, insurers, underwriters, unions, and major equity- and note-holders, customers, vendors, and counterparties to their major leases and contracts,

among other entities with possible connections to these cases. WCPHD added certain entities to the list provided by Skadden. The entities referenced in this paragraph are referred to collectively as the "Interested Parties." The list of Interested Parties is attached hereto as Exhibit 3.

13. In preparing this Declaration, I implemented procedures developed by WCPHD to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of WCPHD in the Debtors' chapter 11 cases (the "WCPHD Disclosure Procedures"). The statements and disclosures contained herein are based on the results of the WCPHD Disclosure Procedures. Pursuant to the WCPHD Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain WCPHD's connections to the Interested Parties:

(a) WCPHD personnel compared the list of Interested Parties to the names that WCPHD has compiled in a master client database from its conflict clearance and billing records, comprised of the names of the entities for which any attorney time charges have been billed in the past ten (10) years (the "Client Database"). The Client Database includes the name of each current or former client, the names of the parties who are or were related or adverse to such current or former client in the matters on which we represented the client, and the names of the WCPHD personnel who are or were responsible for current or former matters for each such client.

(b) Any matches between the Client Database and the list of Interested Parties were identified (the "Client Matches").

(c) An attorney at WCPHD then reviewed the Client Matches and deleted obvious name coincidences and individuals or entities that were adverse to WCPHD's client in both this matter and the respective matters referenced in the Client Matches. Any connections to Interested Parties that were disclosed in the November 9, 2005 Davidow Declaration were also deleted. The remaining client connections were compiled for purposes of this Declaration.

(d) In addition to the foregoing, a request was made of all WCPHD attorneys to determine if any WCPHD attorney (i) holds any equity or debt security of the Debtors, or (ii) has any claim against or other connection to any of the Debtors.

WCPHD's Connections

14. The disclosures in this subsection are the product of implementing the WCPHD Disclosure Procedures, and disclose WCPHD's connections with the Interested Parties for purposes of Bankruptcy Rule 2014 as of November 9, 2005. The disclosures are arranged in the same categories as the Interested Parties List:² (i) domestic subsidiaries;³ (ii) foreign subsidiaries; (iii) joint owners of subsidiaries; (iv) directors, officers, and key executives; (v) major customers; (vi) insurance providers; (vii) major vendors; (viii) professionals; (ix) indenture trustees; (x) underwriters of securities; (xi) non-Debtor parties to collective bargaining agreements; (xii) counterparties to major leases; (xiii) counterparties to major contracts; (xiv) major lenders; (xv) state and other government authorities; (xvi) potential interested parties; (xvii) major litigation parties; (xviii) holders of 5% or more of the equity securities of the Company; (xix) holders of 5% or more of notes of the Company; and (xx) postpetition parties.

A. Representations Adverse to Delphi.

15. WCPHD does not represent other of its current clients on a basis adverse to the Company in any matters other than those that were disclosed in the November 9, 2005 Davidow Declaration.

B. Representations of Interested Parties or Their Affiliates.

² Certain Interested Parties listed in paragraphs 16 and 17 of this Declaration may qualify for more than one of the categories set forth therein. For example, certain "Major Customers" also may be "Counterparties to Major Contracts." To avoid duplication, I have listed each such Interested Party in only one applicable category.

³ This category includes all of the Debtors.

16. In addition to WCPHD's ongoing representation of the Audit Committee and the representations disclosed in the Davidow Declaration, dated November 9, 2005, WCPHD currently represents and may represent in the future, in new matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: Delphi Corporation European Headquarters
- Joint Owners of Subsidiaries: NONE
- Directors, Officers and Key Executives: NONE
- Major Customers: DaimlerChrysler Corporation; DaimlerChrysler Motors Company LLC
- Insurance Providers: CIGNA Corp.; United Health Group
- Major Vendors: ST Microelectronics NV; TPG Advisors
- Professionals: NONE
- Indenture Trustees: Bank One Trust Company N.A.; Chase Lincoln First Bank. N.A.
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE
- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: AT&T Corporation; North American Philips Corporation; Verizon
- Major Lenders: ING Investment Management; Quattro
- State and Other Government Authorities: NONE
- Potential Interested Parties: NONE
- Major Litigation Parties: Arnold & Porter
- Holders of 5% or More of the Equity Securities of the Company: NONE

- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Bear Stearns Co., Inc.; Citigroup, Inc.; Daewoo International (America) Corp.; D.E. Shaw and Co.; Flextronics Technology (M) SDN.BHD; Goldman Sachs Group, Inc.; Mercedes-Benz International, Inc.; Merrill Lynch & Co.; ST Microelectronics NV; Microsoft Corporation; OSRAM Opto Semiconductors Inc.; Pension Benefit Guaranty Corporation; SBC Communications Inc.; Sony Electronics, Inc.; Sumitomo Corporation of America; Sun Microsystems, Inc.; TRW Canada Limited; TRW Electronica Ensambls S.A. de C.V.; TRW Vehicle Safety Systems, Inc.; XM Satellite Radio

17. In addition to the representations disclosed in the Davidow Declaration, dated November 9, 2005, WCPHD has represented in the past and may represent in the future, in matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: NONE
- Joint Owners of Subsidiaries: NONE
- Directors, Officers and Key Executives: NONE
- Major Customers: NONE
- Insurance Providers: NONE
- Major Vendors: NONE
- Professionals: NONE
- Indenture Trustees: NONE
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE
- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: NONE

- Major Lenders: NONE
- State and Other Government Authorities: NONE
- Potential Interested Parties: NONE
- Major Litigation Parties: NONE
- Holders of 5% or More of the Equity Securities of the Company: NONE
- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Alcan Rolled Products-Ravenswood, LLC; Avenue Capital Group; Baker Hughes Incorporated; BASF Corporation; Comerica Leasing; Daewoo International (America) Corp.; Flextronics Technology (M) SDN.BHD; Fried, Frank, Harris, Shriver & Jacobson LLP; Kaiser Aluminum & Chemical Corporation; Mercedes-Benz International, Inc.; Milliken Company; OSRAM Opto Semiconductors Inc.; Ropes & Gray; Sony Electronics, Inc.; Sun Microsystems, Inc.; Sumitomo Corporation of America; Wellman, Inc.

18. With respect to WCPHD's representation of Delphi Corporation European Headquarters, which is unrelated to the firm's representation of the Debtors in this matter, Delphi has waived any potential claims conflict of interest that may arise.

19. WCPHD represents XM Satellite Radio ("XM") in various matters, including an SEC investigation ("XM Investigation"). The XM Investigation includes a request for information about certain communications between XM and Delphi. The firm's representation of XM is unrelated to its work for Delphi. Both Delphi and XM have consented to the firm's representation of XM in the XM Investigation and have waived any potential claims of conflict of interest relating to the fact that the firm also represents Delphi. Those consents and waivers are subject to the restriction that WCPHD will not be or become adverse to Delphi in litigation or administrative proceedings.

20. The spouse of a junior partner of WCPHD is a former employee of the Company and is a beneficiary of a Company pension. As of November 9, 2005, that person also holds a

total of less than 250 shares of Delphi stock in her 401k account and a brokerage account. The spouse of a counsel of WCPHD holds a total of less than 150 shares of Delphi Automotive stock.

21. In addition, as of November 9, 2005, one partner of WCPHD holds less than 200 shares of Delphi common stock.

22. Some of our attorneys, in the context of their personal finances, directly or indirectly own publicly traded securities in certain non-Debtor Interested Parties. We have not listed or inquired about these connections with specificity because we do not believe they have any bearing on our representation of the Audit Committee herein.

23. I note that WCPHD has a long-standing policy prohibiting all of its lawyers and support staff from using confidential information that may come to their attention in the course of their work. In this regard all WCPHD personnel are subject to certain ethical constraints, including a bar from trading in securities with respect to which they possess confidential information.

24. To the best of my knowledge, neither WCPHD, nor its partners, junior partners, counsel, or associates have any connections to (A) the Assistant U.S. Trustee for Region 2, her staff, or individuals employed by the Office of the United States Trustee for the Southern District of New York, Manhattan and White Plains divisions, or (B) the Bankruptcy Judge presiding over these chapter 11 cases or his chambers staff.

25. WCPHD is a major law firm and has a diverse client base. In calendar year 2005, no single client (including affiliates) accounted for more than 5% of WCPHD's total time billed for that period. With the exception of Citigroup, Inc., ST Microelectronics NV, and Verizon, no single client referenced in this Declaration accounted for more than 1% of WCPHD's total time billed for 2005 and, of that group, only Citigroup, Inc. accounted for more than 1.5% of total

billings for 2005.

26. Supplementing the disclosures set forth in paragraphs 15 through 22 above, WCPHD appears in cases, proceedings, and transactions involving many different professionals, including attorneys, accountants, financial consultants, real estate consultants, and investment bankers, some of which may represent Interested Parties or are themselves Interested Parties. Included among those professionals are Skadden, Shearman, O'Melveny, Simpson Thacher & Bartlett LLP (counsel for the agent under the Debtors' prepetition credit facility), Davis Polk & Wardwell (counsel for the agent under the Debtors' postpetition credit facility), Latham & Watkins (counsel for the Official Committee of Unsecured Creditors), FTI Consulting, Inc. (the Debtors' restructuring and financial advisors), and Rothschild Inc. (the Debtors' financial advisor and investment banker). As disclosed in paragraphs 16 and 17 above, certain of these professionals are or have been direct clients of WCPHD in matters unrelated to the Debtors. In addition, WCPHD has in the past appeared, currently appears, and in the future is likely to appear in matters in which WCPHD represents the same entity, a related entity, or an entity adverse to those represented by other professionals who are Interested Parties or by other professionals that the Debtors have retained or may seek to retain or are otherwise involved in these chapter 11 cases.

27. These chapter 11 cases involve hundreds of suppliers, vendors, landlords, service providers, employees, creditors, and other parties in interest and entities referenced in Bankruptcy Rule 2014(a). WCPHD is continuing and will continue to review potential conflicts and connections with those entities in accordance with the WCPHD Disclosure Procedures and will file supplemental disclosures as appropriate.

28. Based upon the search conducted to date in accordance with the WCPHD

Disclosure Procedures, I submit that (A) none of WCPHD's representations or other connections disclosed herein have resulted or will result in any actual or potential conflict of interest herein, and (B) neither I, nor WCPHD or any partner, counsel, junior partner, or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or to their estates with respect to the matters on which WCPHD is to be employed.

WCPHD's Rates and Billing Practices

29. WCPHD categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). WCPHD acknowledges that its compensation in the Debtors' cases is subject to approval of this Court in accordance with applicable law and court rules and orders, including section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

30. As of the Petition Date, WCPHD's hourly rates for matters of this type ranged from \$425 to \$815 for partners, from \$420 to \$515 for junior partners, from \$400 to \$600 for most counsel, from \$270 to \$470 for associates, from \$220 to \$405 for attorneys/specialists, and from \$80 to \$245 for most categories of paraprofessionals. WCPHD's hourly rates are adjusted from time to time.

31. No promises have been received by WCPHD or any of its attorneys as to payment or compensation in connection with these cases other than in accordance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, U.S. Trustee Guidelines, and orders of this Court. WCPHD has neither shared nor agreed to share, with any person other than partners and employees of WCPHD, any compensation or reimbursements to be received by WCPHD in connection with its services rendered in these cases.

32. I acknowledge that all amounts paid to WCPHD during these chapter 11 cases are

subject to final allowance by this Court. In the event that any fees paid or expenses reimbursed to WCPHD during these chapter 11 cases are disallowed, those amounts will be disgorged by WCPHD and returned to the Debtors or as otherwise ordered by the Court.

33. By reason of the foregoing, I believe that WCPHD is eligible for employment and retention by the Debtors pursuant to section 327(e) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Bankruptcy Rules.

34. The foregoing constitutes the Declaration of WCPHD pursuant to section 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Bankruptcy Rules.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: December 22, 2006
New York, NY

WILMER CUTLER PICKERING
HALE AND DORR LLP

/s/ Knute J. Salhus
Knute J. Salhus

Exhibit 1

Original Engagement Letter

WILMER CUTLER PICKERING
HALE AND DORR^{LLP}

August 24, 2004

Charles E. Davidow

DELPHI
M/C 483-400-603
5725 Delphi Drive
Troy, MI 48098-2815

2445 M STREET NW
WASHINGTON, DC 20037
+1 202 663 6241
+1 202 663 6363 fax
charles.davidow@wilmerhale.com

Attn: Joseph E. Papelian

Dear Joe:

We are pleased that Delphi Corporation has asked Wilmer Cutler Pickering Hale and Dorr LLP to serve as your counsel, and look forward to the opportunity to serve you. This letter will confirm our discussion with you regarding the engagement and describe the basis on which our firm will provide legal services to you. If you have any questions about any of these provisions, do not hesitate to call, and if any of these terms is not acceptable to you, please notify me immediately.

1. *Client; Scope of Representation.* Our client in this matter will be Delphi Corporation (the "Company"). We will be engaged to advise the Company in connection with the pending SEC investigation into the accounting surrounding the 2001 payment to Delphi by EDS (the "Matter"). Our acceptance of this engagement does not involve an undertaking to represent you or your interests in any other matter.

2. *Fees and Expenses.* Our fees are ordinarily based on hourly rates for lawyers and, where applicable, other professionals and paraprofessionals. We review and may revise our billing rates periodically, and changes in billing rates for personnel working on your case may occur during the course of the representation. My current billing rate for this matter is \$720. I would expect to add staff to this matter as appropriate and in accordance with your authorization.

Delphi
August 24, 2004
Page 2

Our current rates for matters such as this range from \$465 to \$820 for partners, \$350 to \$450 for junior partners, \$415 to \$605 for most counsel, \$275 to \$485 for associates, \$250 to \$430 for attorneys/specialists, and \$65 to \$235 for most categories of paraprofessionals.

Our statements will include separate charges for disbursements made and internal charges incurred on your behalf. These may include such items as travel expenses, postage and delivery service fees, charges for long distance telephone calls and faxes, duplicating charges, computer network services and computerized research charges, filing fees, and expenses associated with overtime work. We will bill you at cost for charges paid to third parties, and charges for internal services will be billed at our usual and customary rates for such services. Fees and expenses of others (such as consultants, experts, and local counsel) generally will not be paid by us, but will be billed directly to you, unless other arrangements are agreed to between us.

We will ordinarily send you monthly statements for work performed and expenses recorded on our books during the previous month. If you have any special policies with respect to information you want to have included in our statements, please advise us promptly. Please review our statements when you receive them so that any questions you may have are raised in a timely fashion. All such statements are due and payable within 15 days of your receipt of our statement, and we reserve the right to discontinue providing legal services, after notice, if our statements are not paid within that time. Additional details concerning billing arrangements, terms of payment, and other matters related to the engagement are set forth in the attached Terms of Engagement, which are incorporated herein by reference.

3. *Conflicts.* We are a large firm with offices in a number of cities in the United States and abroad, and we represent many other companies and individuals. Given the breadth

Delphi
August 24, 2004
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of our practice, it is possible that during the time we are representing the Company, some of our present or future clients will be engaged in transactions, or encounter disputes, with the Company. The Company agrees that we may continue to represent, and may undertake in the future to represent, existing or new clients in any matter that is not substantially related to our work for you even if the interests of such clients in those matters are directly adverse to you. At no time would we use or disclose any confidential or proprietary information relating to your representation in connection with our representation of another client without your written consent.

It is also our mutual understanding that we are being engaged by, and will represent, only the Company and not any parent, subsidiary, joint venture partner or other affiliated entities and that our representation of the Company in this matter will not give rise to any conflict of interest in the event other clients of the firm are or become adverse to any such parent, subsidiary or affiliate. Further, this will confirm that, unless specifically confirmed otherwise in writing, our representation is not a representation of any officers, directors or employees of the Company.

4. *Conclusion of Representation.* Either of us may terminate the engagement at any time for any reason by written notice, subject on our part to our professional obligations to you under applicable rules of professional conduct. Unless previously terminated, our representation of the Company will terminate upon completion of the services for the Matter described above in paragraph 1. Unless you engage us after termination of this matter, we will have no continuing obligation to advise you with respect to future legal developments, such as changes in the applicable laws or regulations, that could have an impact on your future rights and liabilities.

Delphi
August 24, 2004
Page 4

Following the conclusion of our representation, we will keep confidential any non-public information you have supplied to us which we retain in accordance with applicable rules of professional conduct. At your request, we will return your papers and property to you promptly upon receipt of payment for outstanding fees and costs. The firm will retain its own files pertaining to the matter in accordance with the firm's records retention program. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to destroy or otherwise dispose of any such documents or other materials after a reasonable time following the termination of the engagement.

Finally, I would like to confirm that our representation of your interests in the Matter shall not encompass advice concerning insurance matters (including evaluations of insurance claims, notices to brokers, agents, or insurers, procurement of insurance, or coverage issues). In the event that you would like us to represent you concerning insurance or disclosure matters, we would need to discuss the nature and scope of any such representation and it would need to be the subject of a separate retention agreement.

Once again, we are pleased to have this opportunity to work with you. Please call me whenever you have questions or comments during the course of our representation.

Very truly yours,

WILMER CUTLER PICKERING HALE AND
DORR LLP

By: 

Charles E. Davidow
Partner

Exhibit 2

Supplemental Engagement Letter

DELPHI

Marjorie Harris Loeb
 Assistant General Counsel, Corporate and Securities
 Tel: 248-813-6801
 Facsimile: 248-813-2491
 Email: marjorie.h.loeb@delphi.com

November 1, 2006

Knute J. Salhus
 Partner
 Wilmer Cutler Pickering Hale and Dorr LLP
 399 Park Avenue
 New York, NY 10022

Re: Preparation and Filing of 2006 Annual Report on Form 10-K, Executive Compensation and
 Related Disclosure Matters
 CW-8605-00130-09650-000-XOC-0000

Dear Knute:

This confirms that Delphi Corporation has retained Wilmer Cutler Pickering Hale and Dorr LLP (Wilmer Cutler) to provide legal advice in conjunction with the above-referenced matter. I will be responsible for managing this matter and will be your direct contact at Delphi. Please include the Delphi file number shown above in all correspondence and invoices with this office.

We have approved a two-person Wilmer Cutler attorney team to work on this matter, yourself and a fifth-year associate, Jennifer Zepralka, at the following hourly billing rates.

Professional	Hourly Rate
Knute Salhus – Partner	\$625
Jennifer Zepralka – Associate	\$390

Additionally, you agreed that these hourly rates would remain in effect through March 31, 2007. After such date if the project has not been concluded, Wilmer Cutler may request an adjustment in professional rates billed for these matters to reflect the regular hourly rates charged to its other clients at that time. Prior to any adjustment, Wilmer Cutler will contact me to discuss any requested rate adjustment and obtain my written approval of any proposed adjustment. Others from your firm may be necessary to assist us on this matter, but you have agreed to obtain our written permission before engaging them. No fees will be paid for work performed by others before you have obtained our written permission.

I expect to be fully engaged in this matter and I ask that before your team undertakes an activity, particularly an in-depth research project, you first review it with me to see if we have the resources available to pursue it internally. We expect your hourly billable rates include all overhead and internal charges associated with your practice. A copy of our billing instructions and limitations is enclosed and incorporated into this engagement agreement by this reference. We also refer to the letter, dated August 24, 2004, from Charles E. Davidow of Wilmer Cutler to us. Except as specifically changed by this engagement agreement, the terms and conditions set forth in the August 24, 2004 letter agreement will apply to this matter as well and are incorporated into this engagement agreement by this reference.

Any questions about billing procedures should be addressed to Michele Piscitelli, who can be reached at 248/813-2511.

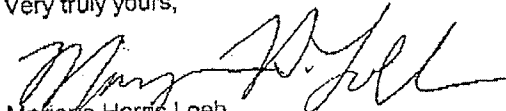
Delphi Legal Staff
 World Headquarters and Customer Center
 M/C 483.400.603, 5725 Delphi Drive Troy, Michigan 48098-2815 USA

Knute J. Salhus
November 1, 2006
Page 2

We view the relationship between our companies as a "partnership" in which we both work together and communicate well with each other, to serve the best interests of Delphi. We ask you endorse this engagement agreement below and return an executed copy to me.

Please call if you have any questions.

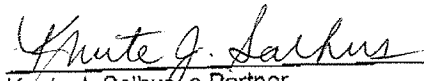
Very truly yours,



Marjorie Harris Loeb

Enclosure

Accepted this 1st day of November 2006.

By: 
Knute J. Salhus, a Partner
Wilmer Cutler Pickering Hale and Dorr LLP

GENERALLY

Delphi will reimburse a firm for reasonable and actual out-of-pocket payments made to third-party vendors (i.e., Delphi will not pay for markups or surcharges added by the firm) for the following items:

- Air freight/express mail deliveries
- Bond fees and premiums
- Coach-class air fare (lowest available rate/class)
- Computerized Delphi database research
- Computerized legal research (e.g., Lexis, Westlaw)
- Court reporter fees
- Expert witness fees
- Filing fees
- Inside photocopy (up to 10 cents per page)
- Local business transportation (e.g., taxi fares)
- Long distance telephone charges (for voice, fax or data)
- Outside messenger services
- Outside photocopy, binding, and printing services
- Postage
- Travel (airfare, hotel, rental car)

Delphi will not pay for:

- Professional time spent traveling on or in conjunction with the engaged matter
- Books/subscriptions
- Charges related to overall case management
- Creating, updating or organizing litigation or case files
- Distribution of documents, pleadings, correspondence and materials internally or to client
- Entertainment items (movies, books, alcohol, etc.)
- Fax communications (except long distance telephone charges)
- Time spent preparing invoices for the payment of services and/or expenses
- Inside photocopy (more than 10 cents per page)
- Internal case docketing activities
- Internal firm information technology charges
- LEXIS/NEXIS/Westlaw charges beyond the expenses actually incurred by the firm
- Local meals
- Local personal transportation (taxi/limousine to/from home)
- Local telephone charges
- Membership fees
- Office supplies
- Overtime charges
- Room service or excessive meal expenses
- Secretarial/clerical charges
- Storage charges
- Time spent copying documents or materials
- Transportation expenses or time spent traveling between firm offices
- Word processing

Exhibit 3

List of “Interested Parties”

I. Domestic Subsidiaries

AMBRAKE Corporation (Delaware)
Ambrake GP, Inc. (Kentucky)
Ambrake Manufacturing, Ltd. (Kentucky)
ASEC Manufacturing General Partnership (Delaware)
ASEC Sales General Partnership (Delaware)
Aspire, Inc. (Michigan)
CEI Co., Ltd. (Tennessee)
Delco Electronics LLC (Delaware)
Delco Electronics Overseas Corporation (Delaware)
Delphi Automotive Systems - Ashimori LLC (Michigan)
Delphi Automotive Systems (Holding), Inc. (Delaware)
Delphi Automotive Systems Global (Holding), Inc. (Delaware)
Delphi Automotive Systems Human Resources LLC (Delaware)
Delphi Automotive Systems International, Inc. (Delaware)
Delphi Automotive Systems Korea, Inc. (Delaware)
Delphi Automotive Systems LLC (Delaware)
Delphi Automotive Systems Overseas Corporation (Delaware)
Delphi Automotive Systems Risk Management Corp. (Delaware)
Delphi Automotive Systems Services LLC (Delaware)
Delphi Automotive Systems Tennessee, Inc. (Delaware)
Delphi Automotive Systems Thailand, Inc. (Delaware)
Delphi China LLC (Delaware)
Delphi Connection Systems (California)
Delphi Corporation
Delphi Diesel Systems Corp. (Delaware)
Delphi Electronics (Holding) LLC (Delaware)
Delphi Foreign Sales Corporation (Virgin Islands)
Delphi Furukawa Wiring Systems LLC (Delaware)
Delphi Integrated Service Solutions, Inc. (Michigan)
Delphi International Holdings Corp. (Delaware)
Delphi International Services, Inc. (Delaware)
Delphi Liquidation Holding Company
Delphi LLC (Delaware)
Delphi Mechatronic Systems, Inc. (Delaware)
Delphi Medical Systems Colorado Corporation (Colorado)
Delphi Medical Systems Corporation (Delaware)
Delphi NY Holdings Corporation (New York)
Delphi Receivables LLC (Delaware)
Delphi Services Holding Corporation (Delaware)
Delphi Technologies, Inc. (Delaware)
Delphi Trust I (Delaware)
Delphi Trust II (Delaware)
Delphi Trust III (Delaware)
Delphi Trust IV (Delaware)
DREAL, Inc. (Delaware)
EnerDel, Inc. (Delaware)
Environmental Catalysts, LLC (Delaware)
Exhaust Systems Corporation (Delaware)

HE Microwave LLC (Delaware)
InPlay Technologies, Inc. (Nevada)
MobileAria, Inc. (Delaware)
Packard Hughes Interconnect Company (Delaware)
PBR Knoxville L.L.C. (Delaware)
Specialty Electronics International Ltd. (Virgin Islands)
Specialty Electronics, Inc. (South Carolina)
Delphi Medical Systems Texas Corporation

II. Foreign Subsidiaries

Alambrados y Circuitos Eléctricos, S.A. de C.V. (Mexico)
Arcomex S.A. de C.V. (Mexico)
Arneses Electricos Automotrices, S.A. de C.V. (Mexico)
AS Catalizadores Ambientales S.A. de C.V. (Mexico)
ASEC Manufacturing (Thailand) Ltd. (Thailand)
ASEC Private Limited (India)
Ashimori Industry Co., Ltd. (Japan)
Autoensambles y Logistica, S.A. de C.V. (Mexico)
Beijing Delphi Technology Development Company, Ltd. (Peoples Republic of China)
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd. (Peoples Republic of China)
BGMD Servicios Automotivos Ltda. (Brazil)
BlueStar Battery Systems International Corp. (Canada)
Bujias Mexicanas, S.A. de C.V. (Mexico)
Cablena, S.L (Spain)
Calsonic Harrison Co., Ltd. (Japan)
Centro Técnico Herramental, S.A. de C.V. (Mexico)
Closed Joint Stock Company PES/SCC (Russian Federation)
Condura, S. de R.L. (Mexico)
Controladora Chihuahuense, S. de R.L. de C.V. (Mexico)
Controladora de Alambrados y Circuitos Eléctricos, S. de R.L. de C.V. (Mexico)
Controladora de Alambrados y Circuitos, S. de R.L. de C.V. (Mexico)
Controladora de Rio Brave, S. de R.L. de C.V. (Mexico)
Controladora Vesfron, S. de R.L. de C.V. (Mexico)
Cordaflex Espana, S.A. (Spain)
Cordaflex, S.A. de C.V. (Mexico)
Daehan Electronics Yantai Co., Ltd. (Peoples Republic of China)
Daesung Electric Co., Ltd. (Korea)
Daewoo Motor Co., Ltd. (Korea)
Del Tech Co., Ltd. (Korea)
Delphi (China) Technical Centre Co. Ltd. (Peoples Republic of China)
Delphi Administración, S.A. de C.V. (Mexico)
Delphi Alambrados Automotrices, S.A. de C.V. (Mexico)
Delphi Automotive Systems - Portugal S.A. (Portugal)
“Delphi Automotive Systems (China) Holding Company Limited (Peoples Republic of China)”

Exhibit 3 to

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Delphi Automotive Systems (Netherlands) B.V. (Netherlands)
Delphi Automotive Systems (Thailand) Ltd. (Thailand)
Delphi Automotive Systems Australia Ltd. (Australia)
Delphi Automotive Systems Cinq SAS (France)
“Delphi Automotive Systems Deutschland Verwaltungs GmbH (Federal Republic of Germany)”
Delphi Automotive Systems do Brasil Ltda. (Brazil)
Delphi Automotive Systems Espana S.L. (Spain)
Delphi Automotive Systems Holding GmbH (Austria)
Delphi Automotive Systems Huit SAS (France)
Delphi Automotive Systems Japan, Ltd. (Japan)
Delphi Automotive Systems Limited Sirketi (Turkey)
Delphi Automotive Systems Luxembourg S.A. (Luxembourg)
Delphi Automotive Systems Maroc (Morocco)
Delphi Automotive Systems Neuf SAS (France)
Delphi Automotive Systems Philippines, Inc. (Philippines)
Delphi Automotive Systems Private Ltd. (India)
Delphi Automotive Systems Singapore Investments Pte. Ltd. (Singapore)
Delphi Automotive Systems Singapore Pte Ltd. (Singapore)
Delphi Automotive Systems Sweden AB (Sweden)
Delphi Automotive Systems UK Limited (England and Wales)
Delphi Automotive Systems Vienna GmbH (Austria)
Delphi Automotive Systems, S.A. de C.V. (Mexico)
Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V. (Mexico)
Delphi Automotive Systems-Portugal S.A. (Portugal)
Delphi Belgium N.V. (Belgium)
Delphi Cableados, S.A. de C.V. (Mexico)
Delphi Calsonic Compressors, S.A.S. (France)
Delphi Canada Inc. (Ontario)
Delphi Catalyst South Africa (Proprietary) Limited (South Africa)
Delphi Connection Systems - Tijuana, S.A. de C.V. (Mexico)
Delphi Controladora, S.A. de C.V. (Mexico)
Delphi Czech Republic, k.s. (Czech Republic)
Delphi Daesung Wuxi Electronics Co., Ltd. (Peoples Republic of China)
Delphi de Mexico, S.A. de C.V. (Mexico)
Delphi Delco Electronic Systems Suzhou Co., Ltd. (Peoples Republic of China)
Delphi Delco Electronics de Mexico, S.A. de C.V. (Mexico)
Delphi Delco Electronics Europe GmbH (Federal Republic of Germany)

Delphi Deutschland GmbH (Federal Republic of Germany)
Delphi Deutschland Technologies GmbH (Federal Republic of Germany)
Delphi Diesel Body Systems Mexico, S.A. de C.V. (Mexico)
Delphi Diesel Systems Corporativo IDSA, S.A. de C.V. (Mexico)
Delphi Diesel Systems do Brasil Ltda. (Brazil)
Delphi Diesel Systems France SAS (France)
Delphi Diesel Systems Korea Ltd. (Korea)
Delphi Diesel Systems Limited (England and Wales)
Delphi Diesel Systems Pakistan (Private) Limited (Pakistan)
Delphi Diesel Systems Pension Trustees Limited (England and Wales)
Delphi Diesel Systems S.L. (Spain)
Delphi Diesel Systems Service Mexico, S.A. de C.V. (Mexico)
Delphi Electronic Suzhou Co. Ltd. (Peoples Republic of China)
Delphi Ensemble de Cables y Componentes, S. de R.L. de C.V. (Mexico)
Delphi France Holding SAS (France)
Delphi France SAS (France)
Delphi Harrison Calsonic, S.A. (France)
Delphi Holding GmbH (Austria)
Delphi Holding Hungary Asset Management Limited Liability Company (Hungary)
Delphi Holdings Luxembourg S.ar.l. (Luxembourg)
Delphi Insurance Limited (Ireland)
Delphi Interior Systems de Mexico, S.A. de C.V. (Mexico)
Delphi International Holdings Corporation Luxembourg S.C.S. (Luxembourg)
Delphi Italia Automotive Systems S.r.l. (Republic of Italy)
Delphi Korea Corporation (Korea)
Delphi Lockheed Automotive Limited (England and Wales)
Delphi Lockheed Automotive Pension Trustees Limited (England and Wales)
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket (Turkey)
Delphi Packard Austria GmbH & Co. KG (Austria)
Delphi Packard Electric Sielin Argentina S.A. (Argentina)
Delphi Packard Electric (Malaysia) Sdn. Bhd. (Malaysia)
Delphi Packard Electric Ceska Republika, S.R.O. (Czech Republic)
Delphi Packard Electric Systems Company Ltd. (Peoples Republic of China)
Delphi Packard España, SLU (Spain)
Delphi Packard Hungary Kft (Hungary)

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Delphi Packard Romania SRL (Romania)
Delphi Poland S.A. (Poland)
Delphi Polska Automotive Systems Sp. z.o.o. (Poland)
Delphi Saginaw Lingyun Drive Shaft Co., Ltd. (Peoples Republic of China)
Delphi Saginaw Steering Systems UK Limited (England and Wales)
“Delphi Shanghai Dynamics and Propulsion Systems Co. Ltd. (Peoples Republic of China)”
Delphi Sistemas de Energia, S.A. de C.V. (Mexico)
Delphi Slovensko s.r.o. (Slovak Republic)
Delphi Tychy Sp. z.o.o. (Poland)
Delphi-Calsonic Hungary Manufacturing Limited Liability Company (Hungary)
Delphi-TVS Diesel Systems Ltd. (India)
DEOC Pension Trustees Limited (England and Wales)
Diavia Aire, S.A. (Spain)
Electrotecnica Famar S.A.C.I.I.E. (Argentina)
Famar do Brasil Comercio e Representacao Ltda. (Brazil)
Famar Fuegoina, S.A. (Argentina)
FUBA Automotive GmbH & Co. KG (Federal Republic of Germany)
Gabriel de Mexico, S.A. de C.V. (Mexico)
Grundig Car InterMedia System GmbH (Federal Republic of Germany)
Grundig Sistemas de Electronica Lda., Portugal (Portugal)
Holdcar S.A. (Argentina)
Inmobiliaria Marlis, S.A. (Mexico)
Inmuebles Wagon, S.A. (Mexico)
Interessengemeinschaft fur Rundfunkschutzrechte GmbH Schutzrechtsverwertung & Co. KG (Federal Republic of Germany)
Katcon, S.A. de C.V. (Mexico)
KDAC (Thailand) Company Limited (Thailand)
KDS Company, Ltd. (Korea)
Korea Delphi Automotive Systems Corporation (Korea)
Korea Technology Bank Network (Korea)
Liverpool Branch of Delco Electronics Overseas Corporation
Mecel AB (Sweden)
Moscow Branch of Delphi Automotive Systems Overseas Corporation
Noteco Comércio e Participacoes Ltda. (Brazil)
NSK Ltd. (Japan)
On Se Telecom Co. Ltd. (Korea)
P.T. Delphi Automotive Systems Indonesia (Indonesia)
Packard Korea Incorporated (Korea)
Productos Delco de Chihuahua, S.A. de C.V. (Mexico)
Promotora de Partes Electricas Automotrices S.A. de C.V. (Mexico)
PROSTEP AG (Federal Republic of Germany)

Provedora de Electricidad de Occidente, S.A. de C.V. (Mexico)
Quingdao Daesung Electronic (Peoples Republic of China)
Rio Bravo Eléctricos, S.A. de C.V. (Mexico)
Shanghai Delco Electronics & Instrumentation Co., Ltd. (Peoples Republic of China)
“Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd. (Peoples Republic of China)”
Shanghai Delphi Emission Control Systems Company, Ltd. (Peoples Republic of China)
Shanghai-Delphi Automotive Door Systems Co., Ltd. (Peoples Republic of China)
Shengyang Huali Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)
Sistemas Electricos y Conmutadores, S.A. de C.V. (Mexico)
Speciality Electronics (Singapore) Pte Ltd. (Singapore)
Taiwan Representative Office of Delphi Automotive Systems International, Inc. (Peoples Republic of China)
TECCOM GmbH (Federal Republic of Germany)
TecDoc Information Systems GmbH (Federal Republic of Germany)
Termoelectrica del Golfo, S. de R.L. de C.V. (Mexico)
Thailwil, Switzerland Branch of Delphi International Services, Inc.
“Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH (Federal Republic of Germany)”
Wuhan Shenlong Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)
Yeon Kyung Electronics Co., Ltd. (Korea)

III. Joint Owners of Subsidiaries

Akebono Corporation - North America
Ashimori America, Inc.
Calsonic International Inc.
Calsonic Corporation
Dunlap, Robert Terren
Enerl, Inc.
Furukawa Electric North America APD, Inc.
Kalkowitz, Dan
Mayfield Fund
O’Gara, Thomas M.
Palm, Inc.
PBR Tennessee, Inc.
Raytheon Company
Royce & Associates
RS Investments Management
Van Zeeland, Anthony J.

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IV. Directors, Officers, and Key Executives

Atul Pasricha
Bernd Gottschalk
Bette M. Walker
Bradley J. Maggart
Brian Eichenlaub
Choon T. Chon
Craig G. Naylor
Cynthia A. Niekamp
David A. Burgner
David B. Wohleen
David C. Barbeau
David N. Farr
Diane L. Kaye
Doug Gruber
Doug Parnell
Earl Diem
Edson Brasil
F. Timothy Richards
Francisco A. (Frank) Ordoñez
Gary Abusamra
Gregory D. Kochendorfer
Guy C. Hachey
James A. Bertrand
James A. Spencer
James P. Whitson
Jeffrey J. Owens
John D. Opie
John D. Sheehan
John Guevara
John P. Arle
Jonathan B. DeGaynor
Jose Avila
Karen L. Healy
Kevin M. Butler
Logan G. Robinson
Lucia V. Moretti
Mark C. Lorenz
Mark R. Weber
Mark Shasteen
Mark Theriot
Michael Simon
Oscar de Paula Bernardes Neto
R. David Nelson
Robert H. Brust
Robert J. Remenar
Robert Morgan
Robert S. (Steve) Miller Jr.
Rodney O'Neal
Roger S. Penske
Ronald M. Pirtle
Shoichiro Irimajiri

Virgis W. Colbert
Volker J. Barth
William Wrubel
A.E. Billis
A.N. Gardner
Alan S. Dawes
Allen D. Flowers
Brian P. O'Neill
Burton J. Valanty
Charu Manocha
Dae Un Lee
David J. Jones
Denise Olbrecht
Derek Kolano
Derrick M. Williams
Donald L. Runkle
Elizabeth M. Schwarting
F.H. Cooke
Faris Alsagoff
Frank A. Ordonez
Frank Gango
Gabor Janos Deak
Gail K. Miller
Haim Feigenbaum
Ian Scott
J.E. Jackson
J.L. Williamson
J.T. Battenberg III
James W. Borzi
Jeffery M. Krause
Jeffery Parsons
Jerry Sonnonstine
Jimmy C. Chen
Jimmy L. Funke, Esq.
Jinya Chen Esq.
John A. Passante
John G. Blahnik
John M. Fuerst
John Short
Jose Maria Alapont
Joseph P. Gumina
Karen McClain
Kevin R. Heigel
Laura Marion
Lothar Veaser
Majorie Harris Loeb
Marc C. McGuire, Esq.
Maria Conor-Freeman
Martin Conlon
Mary A. Gray
Max Rogers
Michael A. Shader

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Michael Beckett
Michael T. Reagan
Mike Balsei
Mike Rayne
Milan E. Belans II
Myung Hwan Yoon
Nick Hotchkin
Pamela M. Geller
Patricia C. Suelzt
Paul S. Milburn
Peter H. Janak
Phillippe Desnos
R. Scott Bailey
R.A. Young
R.E. Hathaway
Rainer Hermeling
Richard A. Franzi
Richard Brown
Richard E. Erwin
Richard J. Zablocki
Richard Jok
Robert H. Sparks
Robert Katz, Esq.
Roberto Edwin Berry
Ronald E. Jobe
Russel W.H. Bailey
Sandeep Manocha
Sarah J. Salrin
Sean P. Corcoran
Shuji Hayashida
Stephen L. Davey
Steve D. Clemons
Susan A. McLaughlin
Theodore H. Lewis
Thomas D. Goodman
Thomas N. Twomey
Timothy J. Knutson
William D. Cornwell
William Steven Bowers
Wolfgang Humbeck
Andrew Brown, Jr.
Arthur Russell Jackson
Carrie Anderson
Christopher P. Arkwright
David Knill
David Maschoff
F. Thomas Springer
F. Thomas Sprunger
Fred J. Bellar III
Gregory R. Richards
Henry A. Sullivan
James H. Hindels

Jeffery M. Overly
Jeffery R. Chadwick
John A. Jaffurs
John Robert Roland, Jr.
Linos Jacovides
Mark S. Kamischke
Michael L. Schuppe
Milton R. Scheffler
Pam Pitsenbarger
Patrick Griffin
Robert C. Walker
Samuel H. Hall Jr.
Timothy G. Forbes
David Sherbin
Robert Dellinger

V. Major Customers

Aftermarket Technology Corp.
American Axle and Manufacturing Holdings Inc.
Arvinmeritor Inc.
AZ Automotive Corp.
Benteler Industries, Inc.
BMW
Caterpillar Inc.
Collins & Aikman Corp.
Cummins Inc.
Daewoo Motor
Daijatsu
DaimlerChrysler Corp., US
DBM Technologies, Inc.
Delphi Allied Sales
Denso
Fiat Group
Ford Motor Co.
Fuji Heavy Industries
General Motors Corp.
GM Powertrain
GMIO
GMNA
GMNAO
GMSPO
Harley Davidson
Honda of America Mfg., Inc.
Hyundai Motor America
Isuzu Group
Kautex Textron
Lear Corporation Automotive Systems
Intier Automotive Inc.
Magna International Inc.
Mitsubishi Motors of America Credit Co.
Modatek
Navistar International Corporation

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Nissan North America Inc.
Paccar
Power & Signal Group
Promotora
PSA Group
Renault
Rover
Suzuki Group
Takata
Tenneco, Inc.
Toyota Motor Credit Corporation
TRW
Volvo Truck
VW Group
Yorozu
American Alliance of Service Providers (AASP)
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) SDN BHD
Aksys, Ltd.
American Discount Supply, Inc.
Applied Biosystems
Automotive Training Schools
Brite Smile
Cambrex Bio Science
Cami Automotive Inc.
Cardinal Health
Caterpillar Engine Systems
Coinstar, Inc.
Elgin Industries
Everest Biomedical Instruments
ForHealth Technologies, Inc.
Haemoscope Corporation
Helicor, Inc.
Hewlett-Packard Co.
HP Financial Services
Independent Auto Parts (IAPA)
Inogen
INO Therapeutics
InterAmerican Trade Corp.
International Truck & Engine Corp.
John Deere
Johnson Controls Inc. (JCI)
Key Safety Systems, Inc.
KLA Tencor Corp.
KS Centoco
L-3 Communications
LeftHand Networks
Matco Tools
Medical Simulation Corporation
Medrad Inc.
Medtronic Navigation

Melling Tool Company
Michael Baker, Inc.
National Auto Radiator
Niton Corporation
NuVasive, Inc.
Ophthoix, Inc.
Particle Measuring Systems, Inc.
Point 5 Technologies
Precision Turbo & Engine Rob.
Rescue Technology
Reviva Labs
S.E. Power Systems Orlando
StorageTek
Sun Refining & Marketing
Sunrise Medical HHG, Inc./Sunrise Medical Ltd.
Tamsco, Inc.
Technologia Modificada SA de Caterpillar
Tire Industry Foundation
USA Technologies, Inc.
Verilink Corporation
Volvo Do Brazil Veiculos Ltda.
Volvo Parts North America, Inc.
Wheeler Brothers, Inc.

VI. Insurance Providers

ACE American Insurance Company
AIG/American International Group, Inc.
Allied World Assurance Company, AWAC
American International Companies
AON (Bermuda) Limited
AON Risk Services of Illinois
AON Risk Services, Inc.
Blue Cross Blue Shield of Michigan
CIGNA Behavioral Health
CIGNA Corp.
Cole Managed Vision
David Vision
Delta Dental Plans Association
Green Shields Canada
Health Solutions
Health Plus
Hewitt Associates
JLT Services
Lexington Insurance Companies
M-Plan
Medco Health Solutions Inc.
The Medstat Group Inc.
MetLife
National Foot Care
NCQA (National Committee for Quality Assurance)
New York Workers Compensation Board
Scantron

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SHPPS/Health International
Starr Excess Liability Insurance Intl. Limited
St. Paul Fire & Marine Insurance Compan
St. Paul (Bermuda), Ltd.
TGI Direct
Towers Perrin
United Health Group
University of Michigan
Value Behavioral Health (Value Options)
Zurich American Insurance Company
ACE USA
AIG World Source
Allianz of America Corporation
American International Specialty Lines Insurance
Company
Bermuda Markets
CAN Insurance Services (CIS)
GEP
Gulf Underwriters Insurance Company
Hanover Inc.
HDI Insurance Company
IRI
Liberty Mutual Insurance Company
Lloyds of London
Marsh USA, Inc. (Broker)
Tokio Marine
XL Global Reinsurance Company, Ltd.
AIG Excess Casualty North America (Lexington)
AIU, Inc.
American Home Assurance Co. (AIMA)
AON UK
Arch Insurance Group Inc.
AXIS
Canawill, Inc.
Chubb Custom Insurance
Continental Casualty Co. (C.N.A)
Federal Ins. Co. (Chubb)
Great American Insurance Co.
Hanseatic Insurance Company (Bermuda) Ltd.
Ins. Co. of the State of Pennsylvania (AIG)
Marsh/Pentastar
National Union Fire Ins. Co. (AIG)
Pacific Employers Insurance Co. (ACE USA)
Steadfast Insurance Company (Zurich)
Swiss Re Insurance Company Ltd.
Twin City Fire Insurance (Hartford)
United State Aviation Insurance Group (USAIG)
US Specialty/HCC
ACE Insurance Co.
AIG WorldSource
Nation Union (AIG)
Amerada Hess Corporation

ANR Pipeline Company
Columbia Gas Transmission Corp.
Columbia Gas of Ohio
Coral Energy Resources, L.P.
East Ohio Gas Co.
Indiana Gas Company
Panhandle Eastern Pipeline Company
Seminole Energy Services
Sequent Energy Services
The Hartford
UGI Energy Servies
Union Gas System, Inc.
Vectren Energy

VII. Major Vendors

3M Company
A Agrati SPA
Ab Skf
Abc Group Inc.
Acome Societe Cooperative De Produc
Advanced Micro Devices
Affinia Group Holdings Inc.
Aluminum Company of America, Inc. (ALCOA)
Alpine Group Inc.
Alps Electric Co. Ltd.
American President Lines Ltd.
Amtek Engineering Ltd.
Analog Devices Inc.
Android Industries LLC
Aplicaciones De Metales Sinterizado
Aramark
Assembleon America Inc.
Autocam Corp.
Autoliv Asp Inc.
Beiersdorf AG
Binter SA
Boco Pty Ltd.
Bosch, Robert Stiftung Gmbg
Bosch Automotive Systems Corp.
Calsonic Kansei Corp.
Calsonic Kansei North America, Inc.
Carlisle Companies Inc.
Carringworth Ltd.
Centra Inc.
Cie Automotive Sa
Clarion Corporation of America
Contech
Continental Gummi-werke AG
Daewoo Heavy Industry America
Dayco Products LLC
DBG Tool & Machine
Deloitte & Touche

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Denso International America, Inc.
Dhl Danzas Air & Ocean
Direct Sourcing Solutions
DMC 2 Canada Corporation
Dura Automotive Systems Inc.
Eco-Bat America LLC
Electronic Data Systems Corporation (EDS)
Engelhard Corporation
Essex Group Inc.
Feintool International Holding
Fountain Construction
Freescale Semiconductor Inc.
Furukawa Electric Co. Ltd., the
General Electric Capital Corporation
General Electric Co. Inc.
Georg Fischer AG
Great Lakes Tape Corp.
Green, Ernie Industries Inc.
Groupe Rencast
Hitachi Automotive Products, Ltd.
Hitachi Ltd.
Hitachi Chemical Asia Pacific
HSS LLC
Illinois Tool Works Inc.
Impala Platinum Holdings Ltd.
INA Bearing Group
Infineon Technologies AG
Intermet Corporate
ISI of Indiana Inc.
Johann Albert Freund
Kataman Metals Inc.
Kyocera
Leaseway Transfer Pool
Leopold Kostal GmbH & Co. Kg
Lexington Connector Seals
Linamar Corp.
Littlefuse Inc.
LS Cable Ltd.
Madison-kipp Corp.
Mahle GmbH
Markin Tubing
Metaldyne Corporation
Methode Electronics Inc.
Metropolitan Life Ins. Co.
Microsoft Services
Minebea Co. Ltd.
Molex Inc.
Motorola Inc.
Motorola Automotive
Multitronics Inc.
National Semiconductor Corporation
NEC Electronics Inc.

Nec Corp.
Niles Co. Ltd.
North American Operations
NSK Ltd.
Ogura Clutch Co. Ltd.
Olin Corp.
Paid Prescriptions LLC
Pam Dedicated Inc.
Panasonic Automotive Systems Company
PBR Automotive USA LLC
PBR Columbia LLC
PEK Co. Ltd.
Philips Semiconductors
PriceWaterhouseCoopers LLP
Progressive Moulded Products Ltd.
Qek Global Solutions
RSR Corporation
Ryder Integrated Logistics, Inc.
Sansho Giken Co. Ltd.
Sas Comte
Securitas Security
Sequa Corp.
Setech Inc.
SGS Thomson
Siemens Automotive Ltd.
Siemens AG
Societe Industrielle De Sonceboz SA
SPX Corporation
Steel Technologies, Inc.
Stoba Praezisionstechnik GmbH & Co.
Synchron-Eifler Ipari Es Kereskedelm
Tata America Intl. Corp.
Tech Central
Texas Pacific Group Ltd.
Textron Inc.
Thyssenkrupp AG
Tokico Ltd.
Torrington Co.
Toyo Clutch Co. Inc.
TRW Automotive
TT Electronics PLC
Tyco International Ltd.
Tyco Electronics Corp.
Umicore Sa
Unigraphics Solutions Inc.
US Steel Corporation
UVA Machine Company
Vireo Sa
Vallourec
Vanguard Distributors Inc.
Viasystems Canada Inc.
Visteon Automotive Systems

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Wanxiang Group Corp.
Waupaca Foundry Inc.
Yazaki Corp.
ADC - Anderson Diecast
Bayer AG
Blackhawk Automotive Plastics Inc.
Circle Plastics Products Inc.
Equistar Chemicals LP
Federal Mogul Corp.
Georgia Gulf Corp.
GKN PLC
Hayes Lemmerz International Inc.
Henkel KGAA
I&W Industries LLC
Intec Group Inc., The
International Wire Group, Inc. (Omega)
Key Plastics LLC
M&Q Plastic Products Inc.
Martinrea International Inc.
Meadville Forging Co.
Michigan ARC Products
Microchip Technology Inc.
Mittal Steel Company N.U.
MTI Technology Corp.
National Rivet & MFG Co.
Norandal
Norilsk Nickel
Northern Engraving Corp.
Olympic Coaters
Palmer Holland Inc.
Perfection Spring
PFG
Photo Circuits
Pioneer INDL Components
Plymouth Rubber Company
PMP
Premier Trim LLC
PTC Alliance Corp.
Republic Engineered Products, Inc.
Rotor Clip Company, Inc.
Seiko Epson Corp.
Sharp Electronics Corporation
Shell Oil
SKF USA, Inc.
Spartech Corp.
ST Microelectronics NV
Swatch Group
SwiTec
Tower Automotive Inc.
Trico Products Corporation
US Aeroteam
Parts Finishing Group Inc. (Vassar)

Willow Hill Industries
ARC Automotive Inc.
Texas Instruments Inc.
CE Communications, Inc.
Hyatt Legal Plans, Inc.
SIRVA Relocation LLC
EI Dupont de Nemours & Co. Inc.
Freudenberg & Co. KG
Timken Co., Inc.
Best Buy Co. Inc.
Circuit City Stores Inc.
Daihatsu
Napa Dist Center
Saturn Corp.
Standard Motor Products Inc.
Wal-Mart Stores CE
XM Emaill LLC
Federal Environmental Protection Agency
Fraccionadora Industrial del Norte, S.A. de C.V.
GMACCM Asset Management de Mexico
Hub Group
Michigan Department of Environmental Quality
New Jersey Environmental Protection Agency
Ohio Environmental Protection Agency
Orange County Health Care Agency
ProLogis-Juarez Investment, LLC
Reliance Insurance Company
RLI Surety
Safeco Insurance Co.
State of Alabama Dept of Industrial Relations
State of Georgia, Workers' Compensation Board
State of Kansas, Workers' Compensation Board
State of New York, Workers' Compensation Board
Toronto Dominion Bank
ABC Plastic
Advanced Polymer Systems, Inc.
Allegney Technologies
ATF
Basell USA Inc.
Beaver Mfg.
Carpenter Technology Corp.
Cooper Standard Automotive Inc.
Curtis Screw
Dana Corporation
Decatur Plastic Products, Inc.
DGB
Dicky Grabler
Dr. Schneider Automotive
Eagle Picher Holdings Inc.
Elkhart Prod.
Epcos AG, Inc.
Exxon Mobile Corp.

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Fischer America
Affinia Canada Corp.
AK Steel Corporation
AW Transmission Engineering
Bosch Braking Systems Corp.
Carlisle Engineered Prods.
Carter Group Inc.
D & R Technology LLC
Doshi Prettl International
Flextronics International
Fujitsu Ten Corporation
Futaba Corp. of America
Howard County, Indiana Treasurer
Ispat Inland
Johnson Electric North
Montgomery County, Ohio Treasurer
Murata Electronics North America, Inc.
Niles USA, Inc.
Pechiney Rolled Products
Robert Bosch Corporation Automotive Group
Semiconductor Components Industries, LLC
SGS Thompson
Solelectron de Mexico SA de CV
State of Wisconsin
TDK Corporation of America
TI Group Automotive System
Westwood Associates Inc.
Yazaki North America Inc.
Alps Automotive, Inc.
Cataler North America Corp.
Corus LP
SPX Contech
Aisin Seiki Co Ltd
Buena Vista Township, Michigan
Capri Capital Advisors LLC
Delta
Limar Realty Corp
Madison County, Indiana
Merck Medco
State of Michigan
State of Ohio
Traxle Mfg Ltd
University HealthSystem Consortium (UHC)
Adam Opel AG
Agco-Jackson Operation
Cannon Group Ltd.
DK Packaging
Espackdis SA
HMH Group
Koltec BV
New Wave Enterprises (Belgium) NV
Perkins Engines Company Ltd.

Saab Automobile AB
Vauxhall Motors Ltd.
AFX Wheels
Amphenol Corp
Asahi Glass Co
B&A Enterprises
Bitron Industrie SpA
British Vita PLC
BTV Holding GmbH
Bus Elektronik GmbH
Dr. Johannes Heidenhain-Stiftung Gmb
Engineered Plastic Components Inc
Hanwha Corp Poun Plt
International Rectifier Corp.
Marian, Inc
Mecaplast
Mitsubishi Electric
Ningbo Huaxiang Electronic Co Ltd
Noranda Aluminum, Inc
Ontario Holding International Bv
Pressac
Quexco Inc
Rohm Co Ltd
Samtech Corporation
Schulte & Co GmbH
Selectron Corp
Spirent PLC
Stelco GmbH Electronic Components
Sumitomo Electric Industries Ltd
Taiho Corporation of Europe Kft
Technitrol Inc
TPG Advisors
Vishay Intertechnology
Wieland Werke AG
Wilh Werhahn

VIII. Professionals

Cleary, Gottlieb, Steen & Hamilton
Corporate Branding LLC
CMS Worldwide
Fidelity Employer Services Company LLC
Fidelity Institutional Retirement Services Company
Morris, Nichols, Arsht & Tunnell
Sedgwick Claims Management Services, Inc.
Shearman & Sterling LLP
4GEN
Air Academy Associates
AIT GROUP
American Supplier Institute, LLC (ASI)
Ariane Ingenierie
ASI, Shainin (ICIM)
Asset Mfg. Resources

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BBK, Ltd.
Bevco Solution Strategies
Braun Kendrick Finkbeiner
BSI Americas
Bugbee & Conkle
Crew Buchanan & Lowe
Drew, Eckl & Farnham, LLP
Due, Doyle Fanning, Ewing & Metger, LLP
Ernst & Young
Evans, Pletkoic & Rhodes, P.C.
Eyster, Key, Tubb, Weaver & Roth
Fernandez Racing
FTI Consulting, Inc.
Hamberger & Weiss
Hendrick Motorsports
Holloway, Dobson, Bachman
Hudson, Potts & Bernstein
I33 Communications LLC
KPMG LLC
Lathrop & Gage
Lean Business Solutions
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano &
Casey
Letson, Griffith, Woodall, Lavelle & Rosenberg
Levasseur & Levasseur
Linklaters
Locker & Lee
McCann-Erickson
MIT
O.P. Tyagi
Paul E. Riegel, Esq.
Phifer & White, P.C.
Robbins GIOIA
S.P. Nagrath & Co.
Saarakshi Enterprises
Saloman Smith Barney
Sapient
Scheuer Mackin Breslin LLC
Seva Technologies
Shainin LLC
Six Sigma Academy
Solution Strategies, Inc.
Southwest Research
TBM
Tech Caliber
Training Services and Solutions
TSSC
TWI Network
Vprys, Sater, Seymour & Pease
Watson Wyatt & Company
Wise, Carter, Child & Caraway
World Class Engineering

Zeanah, Hust & Summerford
Groom Law Group
O'Melveny & Meyers, LLP
Rothschild Inc.
Rohatyn Associates LLC
Sitrick & Company
Ahern & Soper Co. Inc.
Air Academy Press & Associates
ASI Consulting Group LLC
Asset Management Resources
Bede & Associates
Booz-Allen Hamilton
Clark Patterson Associates
Conway McKinsey and Dunlevy
Corporate Executive Board
CTG Auditors
CTJ Safety Associates
DASCO
David Cunningham
Det Norske Veritas
Detroit Translation Bureau
DeWitt Ross & Stevens
Electricore Inc.
Hao Do
Institute of Configuration
Link Testing Laboratories
Meritus Consulting Services
Miller Consulting Services
Molitor International
Ohio State University
Origin Intl. Inc.
Rutledge Tonya R.
SGS Controll Co. MBH
Tatum Partners
Tec Ease Inc.
TPI
Xpedex
AJM International
Bedi Strategies, Inc.
Brenda Veit
Calwest
Cardoza
Carquest
Chris Kouri & Assoc.
Coble Taylor & Jones
Coe & Associates
Common Point Graphics
Dickson Allen
Foley & Lardner LLP
Frost Brown Todd LLC
Hirsig-Frazier Co.
Hunton & Williams LLP

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JLE Process Services, Inc.
Kitchin & Sons, Inc.
Law Offices of Albert M. Gutierrez, P.C.
Lee Hecht Harrison
N.A. Williams Co.
Northeastern Marketing
On-Mark Sales
Orion Adv. Mktg.
Parsons
Paul Hastings Janofsky & Walker LLP
Productivity Systems
QS Servicios Tecnicos
Richards Spears Kibbe & Orbe LLP
Russell Reynolds Associates, Inc.
SAP Consulting
Savety Innovations Ltd.
Shaw E & I
Siskel Sales Company
Spirax Sarco
SRS Marketiong Co.
Suh & Assoc.
Suri & Company
Watkins Ludlam Winter & Stennis, P.A.

IX. Indenture Trustees

Bank One Trust Company N.A.
J.P. Morgan Trust Company, N.A.
Chase Lincoln First Bank N.A.
First National Bank of Chicago

X. Underwriters of Securities

A.G. Edwards & Sons, Inc.
ABN AMRO Incorporated
Advest, Inc.
Banc of America Securities LLC
Barclays Capital Inc.
BB&T Capital Markets, Inc.
BNP Paribas Securities Corp
C.L. King & Associated, Inc.
Citigroup Global Markets Inc.
Comerica Securities Inc.
Credit Suisse First Boston LLC
D.A. Davidson & Co.
Deutsche Bank Securities Inc.
Ferris, Baker Watts, Incorporated
HSBC Securities Inc.
J.P. Morgan Securities Inc.
Janney Montgomery Scott LLC
McDonald Investments Inc.
Merrill Lynch, Pierce, Fenner & Smith Incorporated
Mesirow Financial, Inc.
Morgan Stanley & Co. Incorporated

Oppenheimer & Co. Inc.
Quick & Reilly, Inc.
RBC Dain Rauscher Inc.
Ryan Beck & Co.
Samuel A. Ramirez & Company Inc.
Scotia Capital Inc.
SG Cowen Securities Corporation
Southwest Securities, Inc.
Stifel, Nicolaus & Company, Incorporated
The Royal Bank of Scotland PLC
U.S. Bancorp Piper Jaffray Inc.
UBS Securities LLC
Utendahl Capital Partners, L.P.
Wachovia Capital Markets, LLC
Wells Fargo Van Kasper LLC
Williams Capital Group, L.P.

XI. Parties to Collective Bargaining Agreements

International Union, United Automobile, Aerospace and
Agricultural Implement Workers of America (UAW)
"IUE-CWA, the Industrial Division of the
Communications Workers of America,
AFL-CIO"
Electronic and Space Technicians Local 1553
International Brotherhood of Electrical Workers, AFL-
CIO Local 663
International Union of Operating Engineers Local 101-S
International Union of Operating Engineers Local 18-S
IUE, AFL-CIO Local 698
IUE, AFL-CIO Local 711
IUE, AFL-CIO Local 718
IUE, AFL-CIO Local 755
IUE-CWA, The Industrial Division of the
Communications Workers of America, AFL-CIO, CLC
IUE-CWA Local 1111
IUE-CWA Local 416
IUE-CWA Local 709
IUE-CWA, AFL-CIO Local 801
IUE-CWA, AFL-CIO,CLC Local 717
UAW Amalgamated Local 292
UAW Amalgamated Local 686
UAW Local 1021
UAW Local 1097
UAW Local 167
UAW Local 1866
UAW Local 2031
UAW Local 2083
UAW Local 2151
UAW Local 2157
UAW Local 2188
UAW Local 2190
UAW Local 2195

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UAW Local 286
UAW Local 438
UAW Local 467
UAW Local 651
UAW Local 662
UAW Local 686, Unit 19
UAW Local 696
UAW Local 699
UAW Local 913
UAW Local 969
United Steelworkers of America
International Association of Machinists (IAM) Local 78
International Union of Operating Engineers (IUOE) Local 832S
United Steel Workers of America (USW) Local 87

XII. Counterparties to Major Leases

1401 Troy Associates Limited Partnership
ATEL Capital Group
First Industrial L.P.
Ford Motor Land Development Corporation
John E. Benz & Co.
Kensington Capital Corp.
Kilroy Realty, L.P.
LaSalle National Bank
Laurence Tippman, Sr., Family Limited Partnership
Osprey, S.A., Ltd.
River Road Investments, Inc.
TR Butterfield Trail Corp.
Universal Tool and Engineering Company, Inc.
Wells Operating Partnership, L.P.
ORIX Warren, LLC / Orix GF Warren Venture

XIII. Counterparties to Major Contracts

Techcentral LLC
American Electric Power (AEP OK)
Air Force Office of Scientific Research (AFOSR)
Alabama Gas Corporation
Alabama Power Co.
Alltel
Ameritech Information Systems, Inc.
Anderson City Utilities, IN
Anxebusiness Corp.
Applera Corporation
ARL
AT&T Corporation
AT&T Solutions, Inc.
AT&T Wireless
Avaya World Services, Inc.
Cardinal Health 200, Inc.
Cellco Partnership d/b/a Verizon Wireless
Chemical Reclamation Svcs Inc. USA

Cinergy PSI IN
City of Adrian, MI
Clinton (City of) MS
Columbus (City of) Ohio
Constellation NewEnergy, Inc.
Consumers Energy
Consumers Power Company
Coopersville (City of) MI
D.O.T. Volpe Center
Dayton Power & Light Co.
Dayton Water Dept (City of) Ohio
Department of Commerce/National Institute of Standards and Technology (DOC/NIST)
Department of Defense/Tank-Automotive and Armaments Command (DOD/TACOM)
Department of Energy/National Energy Technology Laboratory (DOE/NETL)
"Department of Transportation/National Highway Traffic Safety Administration (DOT/NHTSA)"
DPL Energy Resources, Inc.
DTE Energy MI
El Paso Electric Co. TX
Electricore Aerovironment
Emtech
Entergy (MS Power & Light) USA
EQ-Heritage USA
Erie Cnty. Dept. Environ Serv. OH
Fitzgerald Wtr. Lgt. Bond Com GA
Flint (City of) MI
Georgia Power Company
Henry County REMC IN
Heritage Interactive Services USA
HESCO Houston Energy Svcs Co.
Honeywell International
Indiana University: Purdue University Indianapolis (IUPUI)
Indiana Michigan Power Comp IN
Indiana-American Water Company
Indianapolis Power & Light Co.
Industrial Energy Users - Ohio
Intercall
Johns Hopkins University
Kokomo Gas & Fuel Company IN
Kokomo Wastewater (City of) IN
KPL (Western Resources) KS
Limestone County Commission AL
Limestone County Wtr & Swr AL
Lockport (City of) NY
Lockport Energy Associates NY
Magic Valley Electric Coop USA
Mississippi Power Company

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Monroe Cnty Water Authority NY
Montgomery City San Eng Dept OH
MRI Connectivity Solutions
NASA
New Brunswick (City of) NJ
New York Power Authority
New York State Electric & Gas NY
Nextel Coomunications
Niagra Mohawk NY
North Alabama Gas District AL
Oak Creek (City of) WI
Ohio Edison Company
Oil Chem Inc. USA
Olathe (City of) KS
OneOK Energy Energy Marketing OK
Pepco Energy Services, Inc.
Portage Cnty Wir Resources OH
PSE&G NJ
Purdue University
Rineco Chemical Industries USA
Rochester (City of) NY USA
Rochester Gas & Electric NY
SBC Ameritech
SBC Global Services, Inc.
SkyTel
Southern California Edison
Sprint United
State of Indiana
TechSolve
Tennessee Valley Authority
Time Warner
Troy (City of) MI
Tulsa Utils Svc (City of) OK
TXU Energy Retail Company LP
USAF/AFRL
Vandalia (City of) OH
Verizon
Warren (City of) Util Srvs OH
Warren City of Pollution Control
Wisconsin Electric Power Co. WI
Wyoming (City of) MI
Zoe Medical, Inc.
Alexander Long, III
Anxebusiness Corp.
Bell South
Bluetooth
Caretools, Inc.
Clifford Electronics, Inc.
Compuware Corporation
Cullmann GmbH
Debiotech S.A.
Direct Sourcing Solutions (DSSI)

Dolby Digital
DSSCSC China
Embedded Technology
Ericsson AB
Firma Carl Freudenberg KG
HTC Corp.
IBM Corporation
Ideal Technology Solutions U.S. Inc
Inovise Medical, Inc.
Integrated Therapeutics Group, Inc.
Intel Corporation
JSP International Ltd.
LiveDevices Inc
Logikos
Lucent Technologies Inc.
Magnavox Government and Industrial Electronics
Company
Matsushita Electric Corporation of America
Miller Engineered Services, Incorporated
MMT SA
Moving Magnet Technologies SA
MPEG LA, LLC
NCMS
Nokia Corporation
North American Philips Corporation
Premacare
Sanden Corporation
Satyam
Scroll Laboratories, Inc.
Standard Research Institute International (SRI Intl)
TCS
The Whitaker Corporation
Thomas Giannulli Inc.
Toshiba Corporation
UBE Industries, Ltd.
UnitedGlobal Com Inc (UGC)
UGC "Europe"
Valence Technology Cayman Islands Inc.

XIV. Major Lenders

Banc One Capital Markets, Inc.
Falcon Asset Securitization Corporation
Jupiter Securitization Corporation
ABN AMRO Bank N.V.
Amsterdam Funding Corporation
The Bank of Tokyo-Mitsubishi, Ltd.
Gotham Funding Corporation
JPMorgan Bank, N.A.
Wachovia Bank, National Association
Blue Ridge Asset Funding Corporation
City of Saginaw, Michigan
Michigan Strategic Fund

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Whitney National Bank
Citicorp Securities, Inc.
First Chicago Capital Markets, Inc.
Dai-Ichi Kangyo Trust Company of New York
Cede & Co.
Ohio Water Development Authority
Cleveland Trust Company
Deposit Guaranty National Bank
Regions Bank
Lord Corporation
A3 Funding LP
Ableco Finance LLC
Agricultural Bank of China
Amaranth Partners LLC
Apollo Distressed Investment Fund
Appaloosa Invest Ltd. Partnership I
Australia and New Zealand Bank Group
Banco Bilbao Vizcaya Argentaria, S
Banca Nazionale Del Lavoro SpA, New
Banco Santander Central Hispano S.A.
Bank of America, N.A.
Bank of China Luxembourg SA
Bank of New York
Bank of Nova Scotia
Bank of Toyko Mitsubishi Company
Barclays Bank PLC
BNP Paribas
BrenCourt Distress Securities Maste
Calyon New York Branch [f/k/a] Credit Lyonnais
CapitalSource Finance LLC
Cargill Financial Services Intl. Inc.
Citibank N.A.
Citigroup Financial Products Inc.
Comerica Bank Michigan
Commerzbank Aktiengesellschaft New
Credit Industriel et Commercial
Deutshce Bank AG
Deutsche Bank Trust Company America
Dymas Funding Company LLC
Event Partners Debt Acquisition, LLC
Fifth Third Bank, Eastern Michigan
Goldman Sachs Credit Partners L.P.
Gulf Stream - Compass CLO 2004-1, Ltd.
Gulf Stream - Compass CLO 2005-1, Ltd.
HBK Master Fund L.P.
HSBC Bank USA, National Association
KeyBank National Association
Lehman Commercial Paper, Inc.
Mizuho Corporate Bank Ltd. fka DKB
Morgan Stanley Senior Fundings, Inc.
Protective Life Insurance Company
Sequils Ing I, Ltd.

Severn River Master Fund Ltd.
Societe Generale SA New York
Special Situations Investing Group, Inc.
Sumitomo Mitsui Banking Corporation
Trilogy Portfolio Company, LLC
TRS Callisto LLC
TRS Leda LLC
TRS Thebe LLC
UBS AG, Stamford Branch
UBS Loan Finance LLC
UFJ Bank Limited
Windmill Master Fund LP
Grand Central Asset Trust, SIL Series
Sea Pines Funding LLC
Tenor Opportunity Master Fund, Ltd.
Citicorp Vendor Finance, Inc.
Compaq Financial Services Corporation
Crown Credit Company
Sentry Financial Corporation
The Peltz Group, Inc.
Whitney Private Debt Fund LP
Bear Stearns Investment Products
Secondary Loan and Distressed Credit
ACA CLO 2005-1, Ltd.
Access Institutional Loan Fund
ADAR Investment Fund Ltd.
Addison CDO, Limited
AG Alpha Credit Master, Ltd.
Ahab Partners, L.P.
Airlie Opportunity Master Fund, Ltd
American Express Certificate Company
AMMC CLO
Archimedes Funding IV, Ltd.
ARX Global High Yield Securities
Aslan Capital Master Fund, LP
Atlas Capital Funding, Ltd.
Atrium
Avenue CLO
Avery Point CLO, Ltd.
Balboa CDO I, Limited
BDC Finance LLC
Black Diamond Offshore Limited
Blue Square Funding Ltd. Series 3
Boldwater CBNA Loan Funding LLC
Boldwater Credit Opportunities
Boston Harbor CLO 2004-1, Ltd
Boston Income Portfolio
Brookville Capital Master Fund, L.P.
Brun Mawr CLO, Ltd.
Callidus Debt Partners CDO Fund I
Candlewood Capital Partners LLC
Canpartners Investments IV LLC

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Canyon Capital Partners
Castle Garden Funding
Castle Hill
CDL Loan Funding LLC
Cedarview Opportunities Master Fund
Celerity CLO Ltd
Centurion CDO
Chatham Light II CLO, Limited
Citadel Hill 2000 Ltd.
Colonial Funding LLC
CSAM Funding IV
C-Squared CDO Ltd.
Cumberland II CLO Ltd.
Cypresstree Claif Funding LLC
D.K. Acquisition Partners, L.P.
Debt Strategies Fund, Inc.
Delaware Corp Bond Fund
Delaware Delchester Fund
Desjardins Financial Security Life
Diversified Income Strategies
Diversified Investors High Yield
Dryden Leveraged Loan
Duane Street CLO 1, Ltd.
Duma Master Fund LP
Dunes Funding LLC
ELF Funding Trust I
Employers Insurance of Wausau
Empyrean Investments, LLC
Endurance CLO I Ltd.
Excess Book
Feingold O'Keefe Credit Fund CBNA
First Trust Highland Capital
Flagship CLO
Forest Creek CLO, Ltd.
Fortis Bank SA NV Cayman Island Branch
Forstress Credit Funding
Lightspeed CLO
Galaxy
Gleneagles CLO Ltd.
Global Enhanced Loan Fund S.A.
Global StocksPLUS Income Fund
Gracie Capital L.P.
Greywolf Loan Participation LLC
Guggenheim Portfolio Company XII
Hammerman
Harbour Town Funding LLC
High Income Portfolio
Highland Floating Rate
Horizon Income Fund, Ltd.
IDS Life Insurance Company
ING Investment Management
Investment CBNA Loan Funding LLC

Investors Bank and Trust Co
Jasper CLO Ltd.
Katonah
KIL Loan Funding LLC
Kingsland I, Ltd.
KKR Financial CLO 2005-1, Ltd.
KZH
Liberty CLO Ltd.
LibertyView Loan Fund, LLC
Lincoln National Life Insurance Co.
Linden Capital LP
Lispenard Street Credit (Master)
Loan Funding LLC
Loan Star State Trust
Long Grove CLO, Limited
Madison Park Funding I, Ltd.
Marathon CLO I Ltd.
Marathon Special Opportunity
Market Square CLO Ltd.
Maquette Park CLO Ltd.
McDonnell Loan Opportunity Ltd.
Metropolitan West
ML Global Investment Series Income
Mountain Capital CLO
Muirfield Trading LLC
National City Bank
Nemean CLO, Ltd.
Oak Hill Credit
Oak Hill Securities Fund
OCM High Yield Plus Fund LP
Octagon Investment Partners
Panton Master Fund LP
Park Avenue Loan Trust
PIMCO Floating
Pinewood Credit Markets Master Fund
Pioneer Floating Rate Trust
PNC Bank, N.A.
Post Leveraged Loan Master Fund, LP
Post Opportunity Fund L.P.
Post Total Return Fund, L.P.
Principal Life Insurance Company
Prospect Funding I, LLC
Putnam Investments
Q Funding III LP
Quadrangle Master Funding Ltd
Quattro
R2 Top Hat, Ltd.
Race Point
Red Fox Funding LLC
Redwood Master Fund, Ltd.
Riviera Funding LLC
Robson Trust

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Rockwall CDO Ltd.
Rosemont CLO, Ltd.
Salomon Brothers Variable Rate
Sankaty High Yield Partners
Satellite Senior Income Fund
Saturn Trust
Scoggin Worldwide Fund Ltd
Scottwood Partners LP
SEI Institutional Managed TST
Seneca Capital, L.P.
Sierra CLO I Ltd.
Silverado CLO 2006-1 Ltd.
Sky CBNA Loan Funding LLC
SMBC MVI SPC
SOF Investment, LP
Southport CLO, Limited
SRI Fund LP
Stanfield
SunTrust Bank Atlanta
TCW
The Drake Offshore Master Fund, Ltd
The Foothill Group Incorporated
The Hartford Floating Rate Fund
Thirvent High Yield
Velocity CLO, Ltd.
Venture CDO
Vista Leverage Income Fund
Vulcan Ventures, Inc.
Watershed Capital
Waterville Funding LLC
Waveland-Ingots, Ltd.
Wells Capital Management
Western Asset Floating Rate
Wind River CLO I, Ltd.
Wrigley CDO, Ltd.

XV. State and Other Government Authorities

Air Resources Board (ARB) California
Alabama Department of Environmental Management
(ADEM)
Arizona Department of Environmental Quality (ADEQ)
California Environmental Protection Agency (Cal EPA)
Certified Unified Program Agencies (CUPA) (California)
Colorado Department of Public Health and Environment
(DPHE)
Department of Toxic Substances Control (California)
Georgia Department of Natural Resources
Illinois Environmental Protection Agency (EPA) (Illinois)
Indiana Department of Environmental Management
(IDEM)
Integrated Waste Management Board (CIWMB)
(California)

Kansas Department of Health & Environment
Kentucky Environmental and Public Protection Cabinet
Minnesota Pollution Control Agency
Mississippi Department of Environmental Quality
Missouri Department of Natural Resources
New Jersey Department of Environmental Protection
New York State Department of Environmental
Conservation (NYSDEC)
Office of Environmental Health Hazard Assessment
(OEHHA)
Ohio Department of Commerce (BUSTR)
Oklahoma Corporate Commission
Oklahoma Department of Environmental Quality
Pennsylvania Department of Environmental Protection
Regional Air Pollution Control Agency (RAPCA) (Ohio)
South Carolina Department of Health and Environmental
Control
State Department of Health Services (California)
State Water Resources Control Board (SWRCB)
(California)
Tennessee Department of Environmental and
Conservation
Texas Commission on Environmental Quality
U.S. Department of Transportation
U.S. Environmental Protection Agency
Wisconsin Department of Natural Resources
Occupational Safety and Health Administration (OSHA)

XVI. Potential Interested Parties

Brittingham, Julie & David
Estate of Stella Demeui
Grimes, Rita
Quinn, Larry
Shannon Shaw, Martin L.
Consumer Electronic Product Line
Vehicle Electronic Product Line

XVII. Major Litigation Parties

Adams Oil
Alan Torabi
Alfaro, Jose C.
Allegheny Coatings
Allegheny Rodney
Allegre Dong AH
Alternate Resource, Inc.
American Electronics Components (AEC)
Amy C. Bastien
Bryan, Greyson
Arbogast, Michael A.
Asherbranner, Jennifer T.
Associated Springs & Barnes Group, Inc.
Austin Group, Ltd.

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Automotive Technologies International, Inc.
Ayusa
A&O Mold & Engineering, Inc.
Barnes, Cleary
Bartell, Greg
Beck, Bobby
Bedrin, John
Bendix ABS Fires
Bernadine Peace
Betty J. Flora
Beuke, Robert L.
Bex, Russell
Bishop, Sr., James Denson
Blas, Cassandra E.
Bradley, Phyllis Jean
Brady, Billy W.
Brewer, Mary M.
Brian Dickerson
Brian Mahle
Brian Penley
Bridget A. Neubauer
Brown, James Lee
Building Materials Holding Corporation
Buis, James
Bulk Terminals, Inc.
Byron E. Hurst
Canter, Richard
Carl Allison
Central Bank of Brazil
Chad Dougherty
Chapa, Israel
Charles Francis Kulinec Jr.
Chase-Orr, Kimberly
Chris Wong
Cindy Lee Schlicher, n/k/a Cindy Lee Berthold
Circle Plastic Products, Inc.
City of DelRay Beach Police
Gimpex
Mano Gum
VEHVAC
Cloncs, Donald
Clorex S.A.
Columbus Plant Fire
Condutelli
Conrad, Dean F.
Cook, Sylvia
Cox, Jon C.
Crown City Plating Company
Custom Energy, L.L.C.
C&J Industries
Daniel A. Miller
Davis, Robert E., II

Vasquez, Joe R d/b/a/ Farmers' Marketing Service
Republic Waste Industries, Inc. a/k/a Autonation
Kelly Koszewski
INFONAVIT (Instituto del Fondo Nacional de la
Vivienda para los Trabajadores)
Tolulene & Cloroethane
Solvent Chemicals
Opel Hungary/GMPT
IMSS (Instituto Mexicano del Seguro Social)
Demet
Dennis Sharp
Denso Corporation
Devlieg Boulevard II, Inc.
DHB-CA
Donna R. Wilson
DSL Net Inc.
Eaton Corporation
Edith C. James
Elco Textron Fastening Systems
Elmore, Jr., Arlis M.
Energy Conversions Systems (ECS) f/k/a Morganite
Ennis, Donald
ESSEDUE
Estate of Lannon
Ethylene Propylene Diene
Eva M. Orlik
Executive Loan Program - MI
Farag Mohamed
Felipe F. Gavia, Sr.
Fiber Optic Fund
Fiber Systems International, Inc.
First Technology
Fleming, Joseph A.
Flex-Tech
FLSA Investigation, Kettering
Folck, Neal C.
Freddie L. Johnson
Gaines, Ira
Gann, Robert Edwin
Gary Whitney
GfH
Gillette, Edward A.
Greystone & Co.
Groce, Kelly R.
Gualandi, Kevin
Gulf Coast Bank & Trust Company
Gutjahr, Michael
Hammer, Edward
Harold Woodson
Hayes Brake
Hillman, Robert
Hirschmann Electronics GmbH & Co.

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Hoover Precision Plastics
Hoyt, Arthur C.
HPI
Hubbard, Clarence E.
Hunter, Clemie
Hutchinson Seal Corp.
H.E. Services Company
ICG Communications, Inc.
Diavia Belgian Distributor
IUE Moraine Umpire
James Burdette
James H. Nguyen
James Truscio
Jason Mills
Jeff Stoughton
Jevicks, Teresa
John Guevrra
John Petrie
Johnson, Jana C.
Joseph Reno
Judith Myers
Karlin, Lawrence
Kenneth J. Kumiega
Key Plastics
Kim Fouche
Kim N. Khan
Kimberly Y. Foster
Kostal of America, Inc.
Kramer, Steven
Kraus, Jessica
Laneko
Lemon Bay Partners
Leon Sammons
Linda Osowski
Linerboard Antitrust
Litex, Inc.
Lockheed Martin Corp.
Lori Smith
Lunt Manufacturing Co., Inc.
Lynn Rowell
L&W Stamping, Inc.
Magnesium Aluminium Corporation
Mansel Hagan vs Clyde Lee, Jr.
Mark Heathco
Martin J. Jordan
Martina Clark
Martinez, Jose Angel Mata
Mary Smith
Means Industrial, Inc.
Merritt, James and Bonnie
Michael A. Polito
Michael K. Snider

Michael S. Young
Michelle Hyder
Mike Birdyshaw
Mike Leslie
Milwaukee Design Center
Minnick, Ralph D.
Modine Manufacturing Company
Morrison, Thomas
Mortensen, Philip Bradley
Motorola Quadrasteer
NBR
Neal C. Folck
Newton, David
NGK Spark Plugs USA, Inc.
Norma Jean Torsky
Norman Jones
O'Brian, George M.
O'Brien, Michael L.
O'Neill, Mary P.
Orlick Industries, Ltd.
OSHA Recordables
P-K Tool & Manufacturing
Pamela K. Dotson
Paragon/CJR
Parkview Metal Products, Inc.
Partridge, Steve
Patent Holding Company
Paul J. Turinsky
Paul Kirsch
Automotive Applied Technologies Limited
Pennington, Jeff
Peter Yang
Petrie Household Goods Claim
Phelps, John W.
Phillips, Robert
Poitra, Tammie
Praxair Surface Technologies
Priest, Aaron
Pritchard, Deborah Brown
Proud, Douglas
Quake Global, Inc.
Quinn, Larry
Raphael, Naomi
Rebecca Lea Miles
Rebecca Rudzik
Reilly, Jr. Thomas A.
ASEC France
Richard Barner
Richard J. Jakupco
Richard Kowalski
Richard W. Knisley, II
Rio Bravo Occupied Worker Housing

Exhibit 3 to
Declaration of Knute J. Salhus

Robert Givens
Robin McCree
Rosalyn Motley
Rowley, Donald
Ruben J. Rosen
Russell Anderson, Jr.
Russell, Thomas
Sedberry, Joyce
Segway
Sharon Kelley
Sharyl Yvette Carter
Shawn VanAmburg
Shaw, Martin L.
Shontea Jenkins
Siemens VDO Automotive AG (SVDO)
Smith, James O.
Smith, Louis
Smolik, Lillie
Sonja Abernathy
SouthTrust Bank
Stansbury II, Robert L.
Stejakowski, Dennis
Stephen M. McKee
Steven Williams
Strategic Distribution Marketing De Mexico, S.A. DE
C.V.
Strattec Security Corporation
Stuck, Ronald P.
SungWoo
Anglo Metals, Inc.
Takata-Petri AG
Talbot Case
Tammy A. Vandale
Tasha Kelely
Tenneco Automotive Inc.
Terazosin Hydrochloride
Terrence Evans
E&C-Sanko
The Chamberlain Group, Inc.
Theresa L. Spencer
Thomas York Jr.
Ticona Engineering Polymers
Tina Newman
Grundig Multimedia B.V.
Trovan
Tuthill, Rusty
ESS, Inc.
Delco Remy America, Inc. (DRA)
Nabco
Infratrol Cure Ovens
U.S. Aeroteam, Inc.
Valeo Electrical Systems, Inc.

Valeo Switches and Detection Systems, Inc.
Ventra - Tech
Vincent J. Coletta
Waldo, Richard L.
Walter Keith Lawson
Wheeler, Bruce C.
Whitehead, Anthony
Whitmire, Steven Lee
William Ashburn
William Blaes
William Jensen
William P. Edwards
Willis, Steven
Woodward Diesel Pump
Wood, Ralph
Wright, Eugene A
Yates, Dale A.
Alex S. Stewart
Anthony F. Budak
Arnold, James Jr.
Automotive Technologies, Inc.
Avarette, Bessie
Baxter, Daniel
Bentley Rolls-Royce
Berry, Doris
Bhones, Diane
BMC Holding Corporation d/b/a BMC West
BorgWarner Inc.
BorgWarner Turbo Systems, Inc.
Brantley, Shalonda J.
Brian Lyons
Britt, Stephanie
Brooks, Diane
Brooks, Marvin
Brooks, Shameila
Brown, Celestia
Bryce Woodward
Buchanan, Rufus O.
Burch, Amy R.
Butler, Daisy J.
Campbell, John E.
Chivers, Kathy L.
Clyde Wilson
Cockrane, Ameatha
Colbert, John E.
Connie Fournier
Copeland, Huey G.
CWI
Daniel Lamb
Davis, Janetta
DCX
Diana B. McBride

Exhibit 3 to
Declaration of Knute J. Salhus

DMS NA
Droman, Rick
Dukarski, Katherine
Dutton, William Boyd
Edward Joseph Greenwood
Elco Textron, Inc.
Enterprise Automotive Systems
Epsilon
Farmer, Darryl G.
Faurecia Exhaust Sys Inc.
Fieger, Fieger, Kenney and Johnson
Fields, Charlotte
Foster, Kim L.
Gaddis, Tracy
Garcia, Jessie L.
Gilyard, Jonnie
Glass, Coy
Glynn, Marcus
Gonzalez, Phillip
Gordon, Franklin
Gordon, Patricia
Gregory James Knighton
Harco Industries, Inc.
Harden, John W.
Hardy, William
Harold Aubert
Hassel, Claudette M.
Hernandez, Gloria
Herndon, Laura V.
Hills, Donald L., Sr.
Honeywell ACS Sensing & Control
Hood, Constance
Hood, Kelli
Howard, Mark
International Truck
IUE-CWA Local 755
IUE-CWQ
Johnson, Ruth
Johnson, Shanellie
Jones, David
Jones, Lonnie
Josey, Anita
Joyce Walker
Julias, Steven
Kevin R. Walter
Kowallek, Daniel E.
Land Rover
Larry Brady
Larry C. Peters
Latimore, John L.
Lee Young
Linda Hudson

Lisa Gross
Little, Robert W.
Logistics Solution Group S.A. de C.V.
Lumpkin, Robert J.
Lunn, Richard
Mahle Sistemas de Filtracion de Mexico
Massey, Patricia
Matter, Phillip
MBUSI
Teresa Hurst
McCullough, Amy M.
McDonald, Wilfred A.
MCI Telecommunications Corporation
McMillon, Anna
Meyer and Williams
Mulligan, Charles D.
Ondo, Anthony C.
Opel
Owens, Donna
Peters, Jerry
Philip Gonzalez
Pickett, Mary
Powell, Charlene
Qualls, Debbie L.
Randal A. Middleton
Reyes, Daniel
Robert Lewis
Samacki, Rachel
Shanks, Carol
Sherban, Daniel
Sherer Electric
State of New York
Surles, Brenda
Swain, Andrew
Taylor, Kenneth
Thomas, Demetrius
Thompson, Maria N.
Todd, William N.
Vincent, Leo J.
Walker, Joyce
Warner-Eno, Leslie A.
Wayne Conwell
West, Roleda
Whitaker, Samuel F.
William D. Hanline
Williams, Lester
Wilson, Loretta
Winbush, Meatha
Wishart, Rhonda
Wolan, Lea
Woodard, Anthony
Young, Karl L.

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Declaration of Knute J. Salhus

Adams, Thomas E.
Aimtronics Corporation
Alternative Resource, Inc.
Ana Paula
Anorve, Juan
Apple Computer
Arnold & Porter
Aziz, Salman
Bernstein, Sidney
Brown, Jonathan
CDA Consulting
Celso Gon*alves Viana
Chilton, Alfred
Clark, Charles
Dactem, Inc.
Dangerfield, Shawn
Daniel Legorreta
Donald M. Lyon, Esq.
Dynamic Sciences International
Eftec North America, LLC
Electrical Systems Motors
Electronic Environmental Engineering
Electrospec Cost Recovery
Ellis, Peter
Fabricated Metals
Financial Services of America, LLC
Fosbre, Frank J. Jr.
Fromm, Pamela
Gabrielle, Lori J.
Glass, Garvin
H.P. Haveles, Esq.
Hahn Elastomer
Hanners, Carolyn
Harley Brakes
Hassett & Donnelly, PC
Howery Simon Arnold & White, LLP
INSS
Invensys
Itabirito Plant
Jan Strzebnik
Janet E. Moser, Esq.
Jarzyniecki, Philip
Jeanniard
Jeff C. Spahn, Jr., Esq.
Joe Viviano
Jon E. McDermott, Esq.
Jon R. Smibert, Esq.
Jonathan B. Taylor, Esq.
Jones, Leland
Jones, Rodger
Jones, Vanessa
Joshua A. Sherbin, Esq.

Joyal Products, Inc.
Junkin, Harrison & Junkin, PC
JV Products
Kenna Technical Services
Kenna, William
Kessler, Thomas
Kreegar, William C.
Krupp-Hoersch
Laborsource 2000, Inc.
Lazor, Daniel
LK Nagano Sistemas Automotivos Ltda.
Luiz Alberto Moreira
Manns, Debra A.
Matamoros
Matthew G. Lindberg, Esq.
Mauro Lucio Diniz
McAleer, Adrian
MetroCal, Inc.
Ministerio Publico
Missing Press Parts
Mubea, Inc.
MyFi Battery Fires
Nesco
Novo Rio Baterias Ltda.
Nu Tech Plastics Engineering, Inc.
Olson Tooling
Onsalma
Palmer, Cindie L.
Paul Rosen, Esq.
PODS
Power Outage
Public Lighting Authorities
Reynosa
Richard Vance, Esq.
Ross, Marion
Royal Freight, L.P.
S "nia Aparecida da Silva
Samuel W. Junkin, Esq.
SEC-MSD Software Corporation
Seskin, Lauren
Smith, Erisha
Sobel, Jonathan F.
State of Minas Gerais
Stewart, Andrew
Stites & Harbison, PLLC
Tom Van Dusen
Valeo North American Corporate
Watkins Motor Lines
Weber, Herman
William L. Seldeen, Esq.
Williams, Modina
Xandex, Inc.

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Yount, Loretta

Segreto, John

**XVIII. Holders of 5% or More of the Equity
Securities of Company**

Capital Group International, Inc.
Capital Research & Management Company
Dodge & Cox
State Street Bank and Trust Company
Brandes Investment Partners, LLC

**XIX. Holders of 5% or More of Notes of the
Company**

First Clear
Investors Bank & Trust Co.
Lehman Brothers, Inc.
Mellon Trust
ML Sfkpg
NFS LLC
Pershing LLC
SSB Electronic USA

XX. Employees of the Office of the US Trustee, NYC

Austin, Elizabeth J.
Tom, Mary Elizabeth
Arso, Courtney
Brooks, Catletha
Catapano, Maria
Choy, Danny A.
Davis, Tracy Hope
Dub, Elizabeth C.
Elkins, Hollie T.
Felton, Marilyn
Fields, Myrna R.
Joseph, Nadkarni
Leonhard, Alicia M.
Lord, Delores
Lustrin, Pamela J.
Martinez, Anna M.
Masumoto, Brian S.
Mendoza, Ercilia A.
Moble, Darin L.
Moroney, Mary V.
Morrisey, Richard C.
Schwartzberg, Paul K.
Sharp, Sylvester
Soto, Hector
Velez-Rivera, Andy
Zipes, Greg M.
Martini, Deirdre A.
Crawford, Desiree
Haynes, Hope A.
Porter, Carol A.

XXI. Bankruptcy Judge Drain and Staff

Robert D. Drain
Adlai S. Hardin
Allan L. Gropper
Arthur J. Gonzalez
Burton R. Lifland
Cecelia G. Morris
Deirdre A. Martini
Elizabeth J. Austin
James M. Peck
Mary Elizabeth Tom
Prudence C. Beatty
Robert E. Gerber
Stuart M. Bernstein
Tracy Hope Davis

**XXII. Objecting/Additional/Adverse
Parties/Postpetition Parties**

@Road, Inc.
975 Opdyke, L.P.
A Berger Precision Ltd.
A. Schulman, Inc.
A.T. Kearney, Inc.
A/C Holdings Investments
AB Automotive, Inc.
ABC Group Air Management System
Adell Plastics, Inc.
Advanced Decorative Systems - Kamagraph
Advent Tool & Mold, Inc.
Ai--Doraville, LLC
Ai-Genesee, LLC
Airgas, Inc.
Alcan Rolled Products-Ravenswood, LLC
Alicia M. Leonhard
Allegro Productions Inc.
Alpine Electronics of America, Inc.
Aluminum International, Inc.
Alvarez & Marsal
Aman Environmental Construction, Inc.
AMEC Earth & Environmental, Inc.
America Online, Inc.
American Aikoku Alpha, Inc.
American Finance Group, Inc.
Ameritech Credit Corporation
Ametek Dixson
Ametek, Inc.
AMR Industries
AP Racing
APL Co. Pte Ltd.
Appaloosa Management L.P.

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APS Clearing
Arabian Battery Holding Company
Aramark Services, Inc.
Argo Partners, Inc.
Armada Rubber Manufacturing Company
ASM Capital
ATS Automation Tooling Systems, Inc.
Autocam Corporation
Avenue Capital Group
Avenue Capital Management, LLC
Averitt Express, Inc.
Avon Automotive
Baker Hughes Incorporated
Baker Petrolite Corporation
Bank of Lincolnwood
Banner & Witcoff, Ltd.
Banus, Alice J.
Barnes Group Inc.
Bartech Group, Inc.
BASF Corporation
Batesville Tool & Die
Battelle Memorial Institute
Battenburg, J.T.
Behr Industries Corporation
BEI Sensors & Systems Company
BEI Technologies, Inc.
Benteler Automotive Corp.
Bibielle S.p.A.
Bing Metals Group, Inc.
Bishop, Sr. James E.
Blake, Cassels & Graydon LLP
Brazeway, Inc.
Brembo S.p.A.
Brighton Limited Partnership
Brown Rudnick Berlack Israels LLP
Brush Engineered Materials
Buck Consultants, LLC
Butzel, Long
Cadence Innovation, LLC
Cadillac Rubber & Plastic
Cadwalader, Wickersham & Taft, LLP
Callaway Partners
Calsonic Kansei North America, Inc.
Cameron County, Brownsville ISD
Canon U.S.A. Inc.
Cantor Colburn, LLP
Capro, Ltd.
Capro, Ltd.
Cascade Die Casting Group, Inc.
Castrol Industrial North America Inc.
Cerberus Capital Management, L.P.
Chanin Capital Partners LLC

Cherokee North Kansas City, LLC
Chicago Miniature Optoelectronic Technologies, Inc.
Chromalloy Gas Turbine Corporation
Cohen Weiss & Simon
Coherent, Inc.
Comerica Leasing
Computer Patent Annuities Limited Partnership
Compuware Corporation
Conceria Pasubio
Concordia Advisors LLC
Continental Cass
Contrarian Capital Management, L.L.C.
CoorsTek, Inc.
Cornell University
Corning Incorporated
Covington & Burling LLP
Covisint
Crishon, Daniel B.
Crowell & Moring LLP
Crown Enterprises, Inc.
CSX Transportation, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP
Cypress-Fairbanks ISD
Cyrus Capital Partners
D.C. Capital Partners, L.P.
D.E. Shaw and Co.
Daewoo International (America) Corp.
Daishinku (America) Corp.
Dallas County
Dane Systems LLC
Datwyler Inc.
Davis Polk & Wardwell
Dayton Supply & Tool Company
Detroit Heading, LLC
Deutsch Dagan Ltd.
Dickinson Wright PLLC
Diemolding Corporation
D-J, Inc.
DK Acquisition Partners LP
Doosan Infracore America Corp.
DOTT Industries, Inc.
DPS Information Services, Inc.
Duraswitch Industries Inc.
Earl Washington
Eclipse Tool & Die, Inc.
Economy Transport, Inc.
Eikenberry & Associates, Inc.
Eliot Spitzer
Elliot & Associates
Emhart Technologies LLL
ENTEK International, LLC
Entergy Services, Inc.

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ESPEC North America, Inc.
Etkin Equities, Inc.
Excel Global Logistics, Inc.
FCI Connect, Inc.
Federal Express Corporation
Fischer Automotive Systems
Flextech, Inc.
Flextronics Technology (M) SDN. BHD
Flow Dry Technology Ltd.
Floyd Manufacturing Co., Inc.
Fortune Plastics Company
Foster Electric USA, Inc.
Fried, Frank, Harris, Shirver & Jacobson LLP
Fujikura America, Inc.
Gannon, Michael P.
Gene T. Moore
General Chemical Performance Products LLC
Gentral Transport International, Inc.
Gibbs Die Casting Corporation
GKN Sinter Metals, Inc.
Goodwin Procter LLP
Greer Stop Nut, Inc.
Grote Industries
Guaranty Capital Corporation
GW Plastics, Inc.
Hain Capital Group
Harbinger Capital Partners, LLC
Harris County / City of Houston
Hewitt Tool & Die, Inc.
Hexcel Corporation
Hitachi Magnetics Corporation
Hodgson Russ LLP
Honigman Miller Schwartz & Cohen LLP
Hoover Precision Products, Inc.
Hosiden American Corporation
Houlian Lokey Howard & Zukin Capital, Inc.
Howard & Howard Attorneys, P.C.
Huntsville Radio Service, Inc.
Hydro Aluminum
IBJ Whitehall Business Credit Corporation
IBJTC Business Credit Corporation
ICX Corporation
Ideal Tool Company, Inc.
INA USA, Inc.
Industrial Ceramics Corporation
Internal Revenue Service
Interpublic Group of Companies, Inc.
Iron Mountain Information Management, Inc.
ITT Industries, Inc.
Jacoby, Dr. Betty Anne
JAE Electronics
Jaeckle, Fleischmann & Mugel, LLP

Jason Incorporated
Jefferies & Company, Inc.
Jideco of Bardstown, Inc.
Jiffy-Tite Co., Inc.
Jon Ballin
Jon C. Cox
Jones Lang Lasalle Americas, Inc.
JST Manufacturing Co., Ltd.
Kaiser Aluminum & Chemical Corporation
Kamax L.P.
Kasowitz, Benson, Torres & Friedman LLP
KDS America
Kelly, James H.
Kelsey-Hayes Company
Kensington International Limited
Keystone Powdered Metal Company
King Street Capital Management, L.L.C.
King Street Capital, L.P.
King Street Capital, Ltd.
King Street Institutional, Ltd.
Koury, James M.
Koyo Corporation
Kramer Levin Naftalis & Frankel LLP
Kurtzman Carson Consultants
Kuss Corporation
L&W Engineering Co.
Ladika, Andrew
Lafonza Earl Washington
Lakeside Plastics Limited
Lampe Conway & Co., Inc.
Lankfer Diversified Industries, Inc.
Latham & Watkins LLP
Latigo Partners, LP
Law Debenture Trust Company Of New York
Lazard Freres & Co.
LBQ Foundry S.A. de C.V.
Le Belier
Legal Cost Control, Inc.
Liam P. O'Neill
Linear Technology Corporation
Logistics Insight Corp (LINC)
Longacre Fund Management LLC
Lorentson Manufacturing Company, Inc.
MacAuto USA, Inc.
Madison Capital Management
Maquilas Teta Kawi, S.A. de C.V.
Marathon Asset Management LLC
March Coatings, Inc.
Maricopa County
Marquardt GmbH
Marquardt Switches, Inc.
Marshall E. Campbell Company

Exhibit 3 to
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Martin L. Shannon Shaw
Master Products Inc.
Maxim Integrated Products, Inc.
Mayer, Brown, Rowe & Maw LLP
Mays Chemical Company
McAlpin Industries, Inc.
McDermott Will & Emery LLP
McTigue Law Firm
MeadWestvaco Corporation
MEMC Electronic Materials, Inc.
Mercedes-Benz International, Inc.
Merrill Lynch Credit Products, LLC
Mesirow Financial Consulting, LLC
Metal Surfaces, Inc.
Metro Fibres, Inc.
Miami-Dade County
Michael Palmer
Michigan Heritage Bank
Milliken Company
Milliman, Inc.
Millwood, Inc.
Milwaukee Investment Company
Miniature Precision Components
Moody's Investors Service
Morrie Wayne Henry
Morrison Cohen LLP
Motion Industries, Inc.
Motorola Semiconductor Systems
Multek Flexible Circuits, Inc.
National City Commercial Capital
National Instruments Corporation
National Molding Corp.
NDK America, Inc.
NDK Crystal, Inc.
Neuman Aluminum
New Jersey Self-Insurers Guaranty Association
New York State Department of Taxation and Finance
NGK Automotive Ceramics USA, Inc.
Nichicon (America) Corporation
Nisshinbo Automotive Corporation
Noma Company
Norsk Hydro Canada, Inc.
Northeast Regional Office of Securities and Exchange
Commission
Northfield Acquisition Co.
Nova Chemicals, Inc.
NSS Technologies, Inc.
Nutech Plastics Engineering, Inc.
Oasis SiliconSystems AG
Offshore International, Inc.
Offshore International, Inc.
Ohio Department of Taxation

Oki Semiconductor Company
Omega Tool Corp.
Ontario Limited
Optrex America, Inc.
Oracle Credit Corporation
Oracle USA, Inc.
Orbotech, Inc.
OSRAM Opto Semiconductors Inc.
Osran Opto Semiconductors Inc.
Pacific Gas Turbine Center, LLC
Pagemill Partners, LLC
Pardus Capitial Management, L.P.
Pardus European Special Opportunities Master Fund, L.P.
Parker, Ericka S.
Parlex Corporation
Paul Free
Paul Hastings Janofsky & Walker LLP
Penn United Technology
Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation
Penske Truck Leasing Co., L.P.
Pentastar Aviation, LLC
PHH Arval
Phillips Nizer LLP
PIA Group
Pillarhouse (U.S.A.), Inc.
Pioneer Automotive Technologies, Inc.
Pogue, Ronald M.
Precision Mold and Tool Group
Preycos Manufacturing Co., Inc.
Price, Heneveld, Cooper, DeWitt & Litton, LLP
Pridgeon & Clay, Inc.
Prince George County, Maryland
Priority Health
Professional Technologies Services
Proto Manufacturing
Public Employee's Retirement System of Mississippi
Pullman Bank and Trust Company
QAD, Inc.
Quadrangle Debt Recovery Advisors, LLC
Quadrangle Group LLC
Quaker Chemical Corporation
Quasar Industries, Inc.
Quinn Emanuel Urquhart Oliver & Hedges
Rader Fishman & Grauer LLP
Rafael De Paoli
Raiffeisen Kapitalanlage-Gesellschaft m.b.H.
Rassini, S.A. de C.V.
Recticel North America, Inc.
Relco, Inc.
Reliable Castings
RF Monolithics, Inc.

Exhibit 3 to
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Riverside Claims
Roater Coaters International, Inc.
Robert Backie
Robin Industries, Inc.
Ropes & Gray LLP
Rothrist Tube (USA) Inc.
Rotron, Inc.
Royberg, Inc.
Rozanski, Cathy
S & Z Tool & Die, Inc.
Sacknew Products Division
Sagami America, Ltd.
Sanders Lead Co.
SANLUIS Rassini International, Inc.
SAP America, Inc.
Saturn Electronics
SBC Capital Services
SBC Communications Inc.
Schmidt Technology GmbH
Schunk Graphite Technology
Security Plastics Division, NMC, LLC
Select Industries Corporation
Sensus Precision Die Casting, Inc.
Serigraph, Inc.
Serma Coat Limited Liability Co.
Seven Seventeen Credit Union
Seyfarth Shaw LLP
Sheldahl de Mexico S.A. de C.V.
Siddall, Gary
Siemens Logistics Assembly Systems, Inc.
Sierra International, Inc.
Sierra Liquidity Fund, LLC
Silver Point Capital, L.P.
Simpson Thatcher & Bartlett LLP
Sizemore, Rick L.
SL America, Inc.
SL Tennessee, LLC
SMSC NA Automotive, LLC
Sojitz Corporation of America
Solelectron Corporation
Solelectron Invotronics
Solution Recovery Services
Sony Electronics, Inc.
Source Electronics, Inc.
Southtec, LLC
Southwest Metal Finishing, Inc.
Southwire Company
SPCP Group, L.L.C.
Special Devices, Inc.
Specmo Enterprises
Speedline Technologies, Inc.
Spencer Fane Britt & Browne LLP

Springfield Associates LLC
SPS Technologies Waterford Company
SPS Technologies, LLC
Standard Microsystems Corporation
Stanley Electric Sales of America, Inc.
State of Michigan Department of Labor & Economic
Growth, Unemployment Insurance Agency
Stelmach, Dale R.
Steven Hall & Partners
Stevens & Lee, P.C.
Stichting Pensioenfonds ABP
Sumco, Inc.
Sumitomo Corporation of America
Sun Microsystems, Inc.
Susan M. Buttitta
Taiho Corporation of America
Tal-Port Industries, LLC
Tarrant County
Taxing Authorities
Taylor Hobson Precision
Teacher's Retirement System of Oklahoma
Teleflex Automotive Manufacturing Corporation
Teleflex Incorporated
Teleflex Morse (Capro)
Tennessee Department of Revenue
Tessy Plastics Corp.
Texas Comptroller of Public Accounts
The Durham Companies, Inc.
The Lee Company
The Proctor & Gamble Company
Thermo NITON Analyzers LLC
Thermotech Company
Thompson Hine & Flory, LLP
ThyssenKrupp Budd Systems, LLC
Thyssenkrupp Stahl Company
Thyssenkrupp Waupaca, Inc.
TK Holding, Inc.
Togut, Segal & Segal LLP
Tonolli Canada Ltd.
Toshiba America Electronic Components, Inc.
Toyota Tsusho America, Inc.
Trans Tron, Ltd., Inc.
Trans-Matic Mfg. Co., Inc.
Tremont City Barrel Fill PRP Group
Tricon Industries, Inc.
Trutron Corporation
TRW Canada Limited
TRW Electronica Ensambls S.A. de C.V.
TRW Vehicle Safety Systems, Inc.
Tyz-All Plastics, Inc.
UGS Corporation
Umicore Autocat Canada Corporation

Exhibit 3 to
Declaration of Knute J. Salhus

Union Pacific Railroad Company
United Power, Inc.
Universal Am-Can, Ltd.
Universal Metal Hose, Co.
Universal Truckload Services, Inc.
UPS Supply Chain Solutions, Inc.
V.J. ElectroniX, Inc.
Valeo Climate Control Corp.
Valuation Research Corporation
Venture Plastics, Inc.
Veritas Software Corporation
Vibracoustic de Mexico, S.A. de C.V.
Victory Packaging
VJ Technologies, Inc.
Wako Electronics (USA), Inc.
Wamco, Inc.
Ward Products, LLC
Warner Stevens, L.L.P.
Weil, Gotshal & Manges LLP
Wellman, Inc.
Wexford Captial LLC
Wilmington Trust Company
WL. Ross & Co., LLC
Worker's Compensation Agency
Worthington Steel Company
Wren Industries, Inc.
XM Satellite Radio, Inc.
Yacub, Luqman
Yoder Industries Inc.
ZF Group North America Operations, Inc.